

FINAL REPORT

Data Annex

As specified in the specific contract on Modules 3&4 for the

Priority Area Annual Accounts/Company Law

of the Framework Contract No. ENTR/06/061

EU PROJECT ON BASELINE MEASUREMENT AND REDUCTION OF ADMINISTRATIVE COSTS

Introduction

The basis for the current document is the Pilot Measurement for the Priority Area Annual Accounts/Company Law conducted within the context of Framework Contract No. ENTR/06/061 signed by the Commission on 2 July 2007 and further specified in Specific Contract No. (M3–M4 for Priority Area Annual Accounts/Company Law) dated 15 December 2007.

The following document contains detailed cost data collected in the pilot measurement and is divided into two main sections:

1. The first section presents detailed cost data per EU Information Obligation and Possibility for EU IOs with standard segment;
2. The second presents detailed cost data per EU IO without segments.

The first section presents a number of tables containing data on five information obligations divided into four size segments. The reason why these obligations were segmented is that the process companies follow to comply with the obligations usually differs significantly according to the size of the company. Hence, these five obligations are presented four times, once for each size segment.

The tables show detailed data per EU IO with segments showing data for each segment in each country. For each country, the EU IOs, external cost, internal cost and acquisition cost is stated. The tables also include Total Cost and Total Cost per occurrence. The Total Cost per occurrence is calculated based on the total cost for the IO and the total population. In cases where data requirements are registered, one row is presented for each data requirement. The tables do not include Delta ACs¹. In cases where data from baseline measurement countries was not segmented according to the guidelines in this project, the table indicates N/A.

¹ A delta AC is additional purely national legislation that does not stem from European sources, but which does cause additional administrative costs.

The second part of the document contains tables showing detailed data per EU IO without segments. For each EU IO and each possibility, detailed data is presented for each country. For each country the EU IOs' external cost, internal cost and acquisition cost is stated. The table also includes Total Cost and Total Cost per occurrence. The Total Cost per occurrence is calculated by dividing the total cost for the IO and the total population. The tables do not include deltas, and possibilities are only presented for the countries where the possibility is implemented.

General methodological remarks

To better understand the following tables some general methodological remarks must be taken into account.

First of all it is important to keep in mind that cost data stems from different sources. Measurements were conducted for six countries – Czech Republic, Finland, France, Ireland, Poland and Spain – and cost data exist for all relevant parts of the SCM formula. For the countries where existing baseline measurements was already in place; Austria, Denmark, Germany, Netherlands and the U.K., the existing data has been reused. In cases where the existing baseline measurements for some reason contained gaps, the gaps have been filled by extrapolation. However, the extrapolation process requires a population figure, so if no population figure was available, the same gaps will be found in the cost tables presented in this document. For the remaining countries, cost data is extrapolated. Hence there will only be data in three of the columns, namely cost per incident, population and total cost.

The second part of the document contains cost data for all IOs and possibilities. When possibilities are presented, cost data is only included for the countries where possibilities are transposed. As a consequence, many of the tables present data from fewer than 27 countries.

The tables presented in this data annex consist of the following variables.

Variable	Definition
Data Requirement	<i>An element of information that must be provided in order to comply with an IO. If the IO contains standard data requirements the name is presented in this column</i>
Internal Cost	<i>Internal cost per action calculated through multiplying the time required per action and a tariff (based on average labour cost per hour including prorated overheads) of the employee conducting the activity.</i>
External Cost	<i>External cost is costs that the businesses constantly have in complying with the information obligations due to external help. These costs arise when e.g. external accountants, lawyers etc is used.</i>
Acquisition Cost	<i>Acquisition cost is costs that the businesses constantly have in complying with the information obligations due to purchase of paper, stamps etc to comply with the obligations.</i>
Total Cost per occurrence	<i>Average cost per occurrence calculated by dividing the total cost with the population number</i>
Population number	<i>The figures in the population column sometimes refer to the number of businesses affected by an Information Obligation, and sometimes to "occurrences" if the obligation is periodic with a frequency different from 1 or incident based.</i>
Total Costs	<i>The total costs incurred by businesses in meeting legal obligations to provide information on their action or production.</i>

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Section one - Detailed data with segments

Large companies

1. Obligation to draw up annual account and disclosure of account, Art. 2; Art. 47; Art. 50, Fourth Council Directive 78/660/EEC of 25 July 1978 based on Article 54 (3) (g) of the Treaty on the annual accounts of certain types of companies							
Company Size	Large						
Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Belgium					14,174	1,163	16,484,000
Bulgaria					12,566	516	6,484,000
Cyprus					12,860	50	643,000
Czech Republic	The Balance Sheet	268	667		935	2,900	2,711,500
	The notes to the account	268	666		934	2,900	2,708,600
	The Profit and Loss account	268	667		935	2,900	2,711,500
Estonia					9,184	49	450,000
Finland	The Balance Sheet	493			493	149	73,494
	The notes to the account	246			247	149	36,768
	The Profit and Loss account	493			493	149	73,494
France	The Balance Sheet	973			973	2,330	2,268,022
	The notes to the account	1,304			1,304	2,330	3,038,941
	The Profit and Loss account	973			973	2,330	2,268,022
		393			389	503	195,729
Germany	Draw up, publish and file annual accounts	74,489			74,489	1,617	120,448,983
	Draw up, publish and file the annual account	143,208			28,665	8,610	246,803,121
Greece					9,593	783	7,511,000
Hungary					11,778	2,175	25,618,000
Ireland	The Balance Sheet	14,019			14,019	325	4,556,273
	The notes to the account	3,491			3,491	325	1,134,662

1. Obligation to draw up annual account and disclosure of account, Art. 2; Art. 47; Art. 50, Fourth Council Directive 78/660/EEC of 25 July 1978 based on Article 54 (3) (g) of the Treaty on the annual accounts of certain types of companies							
Company Size	Large						
Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
	The Profit and Loss account	4,673			4,673	325	1,518,758
Italy					12,033	5,421	65,230,000
Latvia					12,801	367	4,698,000
Lithuania					8,092	87	704,000
Luxembourg					15,508	124	1,923,000
Malta					25,842	19	491,000
Netherlands		606	600		1,206	4,124	4,972,444
Poland	An extract of a decision by an appropriate body of an approval	1			1	2,447	2,651
	The Balance Sheet	232	0	2,630	2,863	2,447	7,004,993
	The notes to the account	116			116	2,447	284,097
	The Profit and Loss account	232		2,630	2,863	2,447	7,004,993
Portugal					23,340	50	1,167,000
Romania					15,136	359	5,434,000
Slovakia					10,481	549	5,754,000
Slovenia					9,170	452	4,145,000
Spain	The Balance Sheet	116	8		124	5,101	632,524
	The notes to the account	538	36		574	5,101	2,930,188
	The Profit and Loss account	115	8		123	5,101	625,128
Sweden					9,049	1,068	9,664,000
United Kingdom		1,448	6,221		1,824	4,081	7,444,856
Grand Total (€)		248,966	8,874	5,261	8,858	74,370	577,849,739

2. Annual reports, Art. 46 par. 1, Fourth Council Directive 78/660/EEC of 25 July 1978 based on Article 54 (3) (g) of the Treaty on the annual accounts of certain types of companies							
Company Size	Large						
Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Austria					986	1,758	1,733,000
Belgium					2,959	1,079	3,193,000
Bulgaria					2,624	516	1,354,000
Cyprus					2,680	50	134,000
Czech Republic	Management Statement	11	250		261	2,900	756,900
	Notes	16	200		216	2,900	626,400
	Overview containing financial and non-financial KPI's	11	200		211	2,900	611,900
Estonia					1,918	49	94,000
Finland	Management Statement	16			16	149	2,372
	Notes	30			30	149	4,517
	Overview containing financial and non-financial KPI's	30			30	149	4,517
France	Management Statement	358			358	2,330	833,907
	Notes	60			60	2,330	138,985
	Overview containing financial and non-financial KPI's	179			179	2,330	416,954
Germany	Draw up annual report	10,161			10,161	646	6,563,898
	Draw up annual report/Aufstellen des Lageberichts	2,583			2,583	7,964	20,567,030
Greece					2,002	457	915,000
Hungary					2,459	2,175	5,348,000
Ireland	Management Statement	1,716			1,716	325	557,700
	Notes	2,002			2,002	325	650,650
	Overview containing financial and non-financial KPI's	2,002			2,002	325	650,650

2. Annual reports, Art. 46 par. 1, Fourth Council Directive 78/660/EEC of 25 July 1978 based on Article 54 (3) (g) of the Treaty on the annual accounts of certain types of companies

Company Size	Large						
Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Italy					2,512	5,421	13,619,000
Latvia					2,673	367	981,000
Lithuania					1,690	87	147,000
Luxembourg					3,235	115	372,000
Malta					5,368	19	102,000
Netherlands		168			168	4,124	692,832
Poland	Management Statement	34			34	2,447	81,975
	Notes	9			9	2,447	21,615
	Overview containing financial and non-financial KPI's	16			16	2,447	39,968
Portugal					4,870	570	2,776,000
Romania					3,159	333	1,052,000
Slovakia					2,188	542	1,186,000
Slovenia					1,914	452	865,000
Spain	Management Statement	43			43	5,101	218,918
	Notes	13			13	5,101	63,763
	Overview containing financial and non-financial KPI's	32			32	5,101	163,657
Sweden					1,890	1,068	2,018,000
United Kingdom		3	1		5	2,519	11,995
Grand Total		19,492	651		1,674	70,067	69,570,101

3. Auditing of annual accounts, Art. 51, Fourth Council Directive 78/660/EEC of 25 July 1978 based on Article 54 (3) (g) of the Treaty on the annual accounts of certain types of companies							
Company Size	Large						
Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Belgium					34,081	921	31,389,000
Bulgaria					30,217	516	15,592,000
Cyprus					30,920	50	1,546,000
Czech Republic	Auditing of Profit and Loss account	319	1,500		1,819	2,900	5,275,100
	Auditing of the Balance Sheet	319	1,500		1,819	2,900	5,275,100
Estonia					22,102	49	1,083,000
Finland	Auditing of Profit and Loss account	190	8,250		8,440	149	1,257,533
	Auditing of the Balance Sheet	190	8,250		8,440	149	1,257,533
France	Auditing of Profit and Loss account	3,520	25,000		28,520	2,330	66,451,600
	Auditing of the Balance Sheet	3,520	25,000		28,520	2,330	66,451,600
Germany		6,725	76,485		83,210	7,964	662,687,758
Greece					23,065	5,000	115,324,000
Hungary					28,321	1,800	50,978,000
Ireland	Auditing of Profit and Loss account	6,849	80,000		86,849	325	28,226,033
	Auditing of the Balance Sheet	10,274	120,000		130,274	325	42,339,050
Italy					28,933	5,421	156,848,000
Latvia					30,779	367	11,296,000
Lithuania					19,448	87	1,692,000
Luxembourg					37,296	98	3,655,000
Malta					62,158	19	1,181,000
Netherlands		2,140	6,356		8,496	4,124	35,038,054
Poland	Auditing of Profit and Loss account	492	11,076		11,568	2,447	28,307,256

3. Auditing of annual accounts, Art. 51, Fourth Council Directive 78/660/EEC of 25 July 1978 based on Article 54 (3) (g) of the Treaty on the annual accounts of certain types of companies

Company Size	Large						
Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
	Auditing of the Balance Sheet	492	11,076		11,568	2,447	28,307,256
Portugal					56,098	570	31,976,000
Romania					36,397	1,475	53,685,000
Slovakia					25,205	542	13,661,000
Slovenia					22,049	452	9,966,000
Spain	Auditing of Profit and Loss account	747	15,000		15,747	5,101	80,326,722
	Auditing of the Balance Sheet	747	15,000		15,747	5,101	80,326,722
Sweden					21,757	1,068	23,236,000
United Kingdom		6,001	2,500		2,587	882	2,282,072
Grand Total		42,527	406,992		30,724	57,909	1,656,917,389

4. Auditing of consolidated accounts, Article 37.1 & 37.4, Seventh Council Directive 83/349/EEC of 13 June 1983 based on the Article 54 (3) (g) of the Treaty on consolidated accounts

Company Size	Large						
Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Austria					16,521	756	12,490,000
Belgium					49,588	677	33,571,000
Bulgaria					43,964	250	10,991,000
Cyprus					45,000	21	945,000
Czech Republic	Auditing of Profit and Loss account	1,000	17,500		18,500	220	4,070,000
	Auditing of the Balance Sheet	1,000	17,500		18,500	220	4,070,000
Estonia					32,158	19	611,000
Finland	Auditing of Profit and Loss account	73	8,750		8,823	61	538,173
	Auditing of the Balance Sheet	73	8,750		8,823	61	538,173
France	Auditing of Profit and Loss account	770	30,000		30,770	2,294	70,586,380
	Auditing of the Balance Sheet	770	30,000		30,770	2,294	70,586,380
Germany		1,298	1,000		2,298	800	1,838,000
Greece					33,560	50	1,678,000
Hungary					41,206	311	12,815,000
Ireland	Auditing of Profit and Loss account	1,405	20,000		21,405	89	1,905,051
	Auditing of the Balance Sheet	2,055	30,000		32,055	89	2,852,877
Italy					42,096	251	10,566,000
Latvia					44,784	134	6,001,000
Luxembourg					54,260	50	2,713,000
Malta					90,375	8	723,000
Netherlands							
Poland	Auditing of Profit and Loss account	121	4,153		4,274	1,200	5,129,179

4. Auditing of consolidated accounts, Article 37.1 & 37.4, Seventh Council Directive 83/349/EEC of 13 June 1983 based on the Article 54 (3) (g) of the Treaty on consolidated accounts							
Company Size	Large						
Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
	Auditing of the Balance Sheet	121	4,153		4,274	1,200	5,129,179
Portugal					81,621	227	18,528,000
Romania					52,958	143	7,573,000
Slovakia					36,673	52	1,907,000
Slovenia					32,081	234	7,507,000
Spain	Auditing of Profit and Loss account	738	36,000		36,738	1,489	54,703,254
	Auditing of the Balance Sheet	738	36,000		36,738	1,489	54,703,254
Sweden					31,656	459	14,530,000
United Kingdom			2,500		2,500	46	115,000
Grand Total		10,161	246,307		32,832	15,194	419,913,899

5. Consolidated accounts and consolidated annual reports, Art 1.1, 16.1, 36.1, 36.3 & 38, Seventh Council Directive 83/349/EEC of 13 June 1983 based on the Article 54 (3) (g) of the Treaty on consolidated accounts							
Company Size	Large						
Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Belgium					6,999	677	4,738,000
Bulgaria					6,204	250	1,551,000
Cyprus					6,333	21	133,000
Czech Republic	Drawing up consolidated annual report	4,600	6,000		10,600	100	1,060,000
	Drawing up of the consolidation part of the annual account	2,300	4,000		6,300	100	630,000
Estonia					4,526	19	86,000
Finland	Drawing up consolidated annual report	2,482			2,482	61	151,378
	Drawing up of the consolidation part of the annual account	596			596	61	36,380
		232			204	497	101,152
France	Drawing up consolidated annual report	727			727	2,294	1,667,356
	Drawing up of the consolidation part of the annual account	2,937			2,937	2,294	6,737,096
		3			3	1	3
Germany	Draw up, publish and file consolidated annual account and report	4,840			4,840	800	3,872,000
Greece					4,740	50	237,000
Hungary					5,817	311	1,809,000
Ireland	Drawing up consolidated annual report	581			581	89	51,696
	Drawing up of the consolidation part of the annual account	2,322			2,322	89	206,682

5. Consolidated accounts and consolidated annual reports, Art 1.1, 16.1, 36.1, 36.3 & 38, Seventh Council Directive 83/349/EEC of 13 June 1983 based on the Article 54 (3) (g) of the Treaty on consolidated accounts							
Company Size	Large						
Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Italy					5,940	251	1,491,000
Latvia					6,321	134	847,000
Lithuania					4,000	35	140,000
Luxembourg					7,660	50	383,000
Malta					12,750	8	102,000
Netherlands		2,874	2,850		5,724	251	1,436,774
Poland	Drawing up consolidated annual report	245			123	2,400	294,300
	Drawing up of the consolidation part of the annual account	354			177	2,400	425,100
		1			1	1,200	1,300
Portugal					11,520	227	2,615,000
Romania					7,476	143	1,069,000
Slovakia					5,173	52	269,000
Slovenia					4,526	234	1,059,000
Spain	Drawing up consolidated annual report	399			399	1,489	593,367
	Drawing up of the consolidation part of the annual account	1,594			1,594	1,489	2,373,466
Sweden					4,468	459	2,051,000
United Kingdom		1,448	6,221		255	3,254	830,476
Grand Total		28,535	19,071		4,245	21,790	39,048,524

Medium-sized companies

6. Obligation to draw up annual account and disclosure of account, Art. 2; Art. 47; Art. 50, Fourth Council Directive 78/660/EEC of 25 July 1978 based on Article 54 (3) (g) of the Treaty on the annual accounts of certain types of companies							
Company Size	Medium						
Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Belgium					2,813	6,034	16,971,000
Bulgaria					2,494	3,298	8,224,000
Cyprus					2,552	279	712,000
Czech Republic	The Balance Sheet	218	200		418	10,500	4,386,900
	The notes to the accountant	218	200		418	10,500	4,386,900
	The Profit and Loss account	218	200		418	10,500	4,386,900
Estonia					1,825	252	460,000
Finland	The Balance Sheet	187	167		354	1,670	591,932
	The notes to the accountant	94	83		177	1,670	295,367
	The Profit and Loss account	187	167		354	1,670	591,932
France	The Balance Sheet	191	600		791	11,588	9,169,005
	The notes to the accountant	255	800		1,055	11,588	12,225,340
	The Profit and Loss account	191	600		791	11,588	9,169,005
		253			241	148	35,611
Germany	Draw up, publish and file the annual account	2,283			2,283	37,009	84,503,883
Greece					1,903	4,065	7,737,000
Hungary					2,337	10,107	23,622,000
Ireland	The Balance Sheet	5,287	600		5,887	603	3,549,861
	The notes to the accountant	1,762	200		1,962	603	1,183,287
	The Profit and Loss account	1,723	200		1,923	603	1,159,408
Italy					2,388	28,116	67,133,000
Latvia					2,540	2,332	5,923,000

6. Obligation to draw up annual account and disclosure of account, Art. 2; Art. 47; Art. 50, Fourth Council Directive 78/660/EEC of 25 July 1978 based on Article 54 (3) (g) of the Treaty on the annual accounts of certain types of companies							
Company Size	Medium						
Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Lithuania					1,604	452	725,000
Luxembourg					3,078	645	1,985,000
Malta					5,125	96	492,000
Netherlands		606	600		1,206	43,543	52,501,247
Poland	An extract of a decision by an appropriate body of an approval	1			1	14,635	18,294
	The Balance Sheet	201		415	617	14,635	9,025,988
	The notes to the accountant	101		0	101	14,635	1,473,745
	The Profit and Loss account	201		415	617	14,635	9,025,988
Portugal					4,631	279	1,292,000
Romania					3,004	1,862	5,593,000
Slovakia					2,080	2,467	5,131,000
Slovenia					1,820	399	726,000
Spain	The Balance Sheet	170	8		178	31,503	5,592,308
	The notes to the accountant	790	36		826	31,503	26,019,903
	The Profit and Loss account	169	8		177	31,503	5,577,081
Sweden					1,795	5,670	10,180,000
United Kingdom		1,448	6,221		1,825	14,726	26,879,259
Grand Total		16,755	10,890	831	1,657	387,911	428,655,142

7. Annual reports, Art. 46 par. 1, Fourth Council Directive 78/660/EEC of 25 July 1978 based on Article 54 (3) (g) of the Treaty on the annual accounts of certain types of companies

Company Size	Medium						
Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Austria		30			30	4,000	118,000
Belgium					396	5,730	2,270,000
Bulgaria					351	3,298	1,158,000
Cyprus					358	265	95,000
Czech Republic	Management Statement	11	30		41	16,000	656,000
	Notes	11	40		51	16,000	816,000
	Overview containing financial and non-financial KPI's	11	30		41	16,000	656,000
Estonia					258	252	65,000
Finland	Management Statement	9	83		92	1,670	154,058
	Notes	19	167		186	1,670	309,785
	Overview containing financial and non-financial KPI's	19	167		186	1,670	309,785
France	Management Statement	204			204	11,588	2,359,317
	Notes	34			34	11,588	393,219
	Overview containing financial and non-financial KPI's	102			102	11,588	1,179,658
Germany	Draw up annual report/Aufstellen des Lageberichts	295			295	37,009	10,902,235
Greece					268	2,371	636,000
Hungary					329	10,107	3,328,000
Ireland	Management Statement	50	350		400	603	241,230
	Notes	43	300		343	603	206,769
	Overview containing financial and non-financial KPI's	50	350		400	603	241,230

7. Annual reports, Art. 46 par. 1, Fourth Council Directive 78/660/EEC of 25 July 1978 based on Article 54 (3) (g) of the Treaty on the annual accounts of certain types of companies							
Company Size	Medium						
Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Italy					336	28,116	9,457,000
Latvia					358	2,332	834,000
Lithuania					226	452	102,000
Luxembourg					434	613	266,000
Malta					719	96	69,000
Netherlands		168			168	43,543	7,315,224
Poland	Management Statement	29			29	14,635	424,415
	Notes	14			14	14,635	206,110
	Overview containing financial and non-financial KPI's	14			14	14,635	206,110
Portugal					652	2,957	1,928,000
Romania					423	1,768	748,000
Slovakia					293	2,433	713,000
Slovenia					256	399	102,000
Spain	Management Statement	27			27	31,503	840,080
	Notes	11			11	31,503	341,283
	Overview containing financial and non-financial KPI's	18	0		18	31,503	574,930
Sweden					253	5,670	1,434,000
United Kingdom		3	1		5	9,088	43,276
Grand Total		1,170	1,518		226	388,496	51,699,712

8. Auditing of annual accounts, Art. 51, Fourth Council Directive 78/660/EEC of 25 July 1978 based on Article 54 (3) (g) of the Treaty on the annual accounts of certain types of companies							
Company Size	Medium						
Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Belgium					18,253	4,778	87,211,000
Bulgaria					16,183	3,298	53,370,000
Cyprus					16,560	318	5,266,000
Czech Republic	Auditing of Profit and Loss account	215	1,250		1,465	16,000	23,440,000
	Auditing of the Balance Sheet	215	1,250		1,465	16,000	23,440,000
Estonia					11,837	252	2,983,000
Finland	Auditing of Profit and Loss account	172	5,000		5,172	1,670	8,636,405
	Auditing of the Balance Sheet	192	5,000		5,192	1,670	8,669,805
France	Auditing of Profit and Loss account	566	15,000		15,566	11,588	180,378,808
	Auditing of the Balance Sheet	560	15,000		15,560	11,588	180,309,280
Germany		440	13,386		13,826	37,009	511,686,434
Greece					12,352	10,000	123,524,000
Hungary					15,167.50	8,400	127,407,000
Ireland	Auditing of Profit and Loss account	1,861	15,200		17,061	603	10,288,064
	Auditing of the Balance Sheet	2,792	22,800		25,592	603	15,432,097
Italy					15,495	28,116	435,667,000
Latvia					16,484	2,332	38,440,000
Lithuania					10,416	452	4,708,000
Luxembourg					19,975	511	10,207,000
Malta					33,271	96	3,194,000
Netherlands		2,140	6,356		8,496	43,543	369,947,134
Poland	Auditing of Profit and Loss account	400	4,153		4,553	14,635	66,635,334

8. Auditing of annual accounts, Art. 51, Fourth Council Directive 78/660/EEC of 25 July 1978 based on Article 54 (3) (g) of the Treaty on the annual accounts of certain types of companies

Company Size	Medium						
Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
	Auditing of the Balance Sheet	400	4,153		4,553	14,635	66,635,334
Portugal					30,044	2,957	88,839,000
Romania					19,492	1,475	28,751,000
Slovakia					13,498	2,433	32,841,000
Slovenia					11,807	399	4,711,000
Spain	Auditing of Profit and Loss account	1,978	10,000		11,978	31,503	377,350,810
	Auditing of the Balance Sheet	1,978	10,000		11,978	31,503	377,350,810
Sweden					11,652	5,670	66,067,000
United Kingdom		6,001	2,500		2,588	3,181	8,231,429
Grand Total		19,910	131,049		13,469	307,218	3,341,617,742

9. Auditing of consolidated accounts, Article 37.1 & 37.4, Seventh Council Directive 83/349/EEC of 13 June 1983 based on the Article 54 (3) (g) of the Treaty on consolidated accounts							
Company Size	Medium						
Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Austria					5,182	804	4,166,000
Bulgaria					13,789	90	1,241,000
Cyprus					14,087	23	324,000
Czech Republic	Auditing of Profit and Loss account				0	100	0
	Auditing of the Balance Sheet				0	100	0
					8,440	100	844,000
Estonia					10,095	21	212,000
Finland	Auditing of Profit and Loss account	523	7,500		8,023	733	5,880,493
	Auditing of the Balance Sheet	523	7,500		8,023	733	5,880,493
Greece					10,524	450	4,736,000
Hungary					12,923	776	10,028,000
Ireland	Auditing of Profit and Loss account	758	3,600		4,358	272	1,185,303
	Auditing of the Balance Sheet	1,137	5,400		6,537	272	1,777,955
Latvia					14,045	22	309,000
Lithuania							
Luxembourg					17,019	53	902,000
Malta					28,375	16	454,000
Poland	Auditing of Profit and Loss account	121	2,769		2,890	300	866,955
	Auditing of the Balance Sheet	121	2,769		2,890	300	866,955
Portugal					25,599	242	6,195,000
Romania					16,605	152	2,524,000
Slovakia					11,516	31	357,000

9. Auditing of consolidated accounts, Article 37.1 & 37.4, Seventh Council Directive 83/349/EEC of 13 June 1983 based on the Article 54 (3) (g) of the Treaty on consolidated accounts							
Company Size	Medium						
Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Slovenia					10,060	218	2,193,000
Spain	Auditing of Profit and Loss account	1,978	15,000		16,978	994	16,876,381
	Auditing of the Balance Sheet	1,978	15,000		16,978	994	16,876,381
Sweden					9,927	1,489	14,782,000
United Kingdom			2,500		2,500	167	417,500
Grand Total		7,138	62,038	0	10,668	9,452	99,895,414

10. Consolidated accounts and consolidated annual reports, Art 1.1, 16.1, 36.1, 36.3 & 38, Seventh Council Directive 83/349/EEC of 13 June 1983 based on the Article 54 (3) (g) of the Treaty on consolidated accounts							
Company Size	Medium						
Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Bulgaria					1,933	90	174,000
Cyprus					1,957	23	45,000
Czech Republic	Drawing up consolidated annual report				0	220	0
	Drawing up of the consolidation part of the annual account				0	220	0
					1,182	220	260,000
Estonia					1,429	21	30,000
Finland	Drawing up consolidated annual report	1,012			1,012	733	741,943
	Drawing up of the consolidation part of the annual account	205			205	733	150,302
		232			116	1,466	170,056
France						0	0
Greece					1,471	450	662,000
Hungary					1,808	776	1,403,000
Ireland	Drawing up consolidated annual report	305			305	272	82,960
	Drawing up of the consolidation part of the annual account	1,217			1,217	272	331,042
Latvia					1,955	22	43,000
Lithuania					1,243	37	46,000
Luxembourg					2,377	53	126,000
Malta					3,938	16	63,000
Netherlands		2,874	2,850		5,724	576	3,297,139

10. Consolidated accounts and consolidated annual reports, Art 1.1, 16.1, 36.1, 36.3 & 38, Seventh Council Directive 83/349/EEC of 13 June 1983 based on the Article 54 (3) (g) of the Treaty on consolidated accounts							
Company Size	Medium						
Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Poland	Drawing up consolidated annual report	245	0		123	600	73,575
	Drawing up of the consolidation part of the annual account	354			177	600	106,275
		1			1	300	325
Portugal					3,579	242	866,000
Romania					2,322	152	353,000
Slovakia					1,613	31	50,000
Slovenia					1,408	218	307,000
Spain	Drawing up consolidated annual report	761			761	994	756,732
	Drawing up of the consolidation part of the annual account	3,045			3,045	994	3,026,929
Sweden					1,389	1,489	2,068,000
United Kingdom		1,448	6,221		646	4,617	2,984,365
Grand Total		11,700	9,071		1,481	16,437	18,217,643

Small companies

11. Obligation to draw up annual account and disclosure of account, Art. 2; Art. 47; Art. 50, Fourth Council Directive 78/660/EEC of 25 July 1978 based on Article 54 (3) (g) of the Treaty on the annual accounts of certain types of companies							
Company Size	Small						
Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Belgium					2,766	30,965	85,644,000
Bulgaria					2,452	33,338	81,750,000
Cyprus					2,509	26,083	65,446,000
Czech Republic	The Balance Sheet	19	333		352	27,267	9,597,984
	The notes to the accountant	19	334		353	27,267	9,625,251
	The Profit and Loss account	19	333		352	27,267	9,597,984
Estonia					1,793	12,928	23,186,000
Finland	The Balance Sheet	524			524	30,450	15,966,965
	The notes to the accountant	262			262	30,450	7,983,483
	The Profit and Loss account	524			524	30,450	15,966,965
France	The Balance Sheet	147	300		447	108,720	48,597,840
	The notes to the accountant	196	400		596	108,720	64,797,120
	The Profit and Loss account	147	300		447	108,720	48,597,840
		218			160	73	11,697
Germany	Draw up, publish and file the annual account	365	2,501		2,866	621,648	1,781,384,148
Greece					1,872	13,279	24,855,000
Hungary					2,298	28,481	65,459,000
Ireland	The Balance Sheet	810	6,000		3,405	3,298	11,229,085
	The notes to the accountant	166	1,500		834	3,298	2,750,879
	The Profit and Loss account	161	1,250		614	3,298	2,024,665
Italy					2,348	95,780	224,894,000
Latvia					2,498	11,046	27,591,000

11. Obligation to draw up annual account and disclosure of account, Art. 2; Art. 47; Art. 50, Fourth Council Directive 78/660/EEC of 25 July 1978 based on Article 54 (3) (g) of the Treaty on the annual accounts of certain types of companies							
Company Size	Small						
Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Lithuania					1,578	2,319	3,660,000
Luxembourg					3,027	3,310	10,019,000
Malta					5,042	4,175	21,051,000
Netherlands		606	600		1,206	24,459	29,491,032
Poland	An extract of a decision by an appropriate body of an approval	1			1	31,909	34,568
	The Balance Sheet	128		277	405	31,909	12,926,121
	The notes to the accountant	77			77	31,909	2,443,166
	The Profit and Loss account	128		277	405	31,909	12,926,121
Portugal							
Romania					2,954	9,555	28,223,000
Slovakia					2,045	12,025	24,596,000
Slovenia					1,789	199	356,000
Spain	The Balance Sheet	81	24		105	134,948	14,180,786
	The notes to the accountant				0	134,948	
	The Profit and Loss account	81	24		105	134,948	14,124,108
Sweden					1,766	36,945	65,232,000
United Kingdom		1,454	6,221		1,831	81,430	149,119,542
Grand Total		6,133	20,120	554	1,384	2,089,723	3,015,339,348

12. Annual reports, Art. 46 par. 1, Fourth Council Directive 78/660/EEC of 25 July 1978 based on Article 54 (3) (g) of the Treaty on the annual accounts of certain types of companies

Company Size	Small						
Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Bulgaria					202	1,349	273,000
Cyprus					207	26,083	5,395,000
Czech Republic					124	6,100	755,000
Estonia					148	12,928	1,911,000
France	Management Statement	44	300		344	108,721	37,378,280
	Notes	7	50		57	108,721	6,229,713
	Overview containing financial and non-financial KPI's	22	150		172	108,721	18,689,140
Greece					154	7,746	1,195,000
Hungary					189	28,481	5,396,000
Ireland	Management Statement	23			10	3,298	32,814
	Notes	28			12	3,298	40,515
	Overview containing financial and non-financial KPI's	26			11	3,298	36,927
Italy					194	95,780	18,539,000
Latvia					206	11,046	2,274,000
Lithuania					130	1,768	230,000
Malta					416	4,175	1,735,000
Netherlands		168			168	24,459	4,109,112
Poland	Management Statement	22			22	31,909	712,634
	Notes	13			13	31,909	409,499
	Overview containing financial and non-financial KPI's	11			11	31,909	356,317
Portugal					375	16,185	6,074,000
Romania					243	1,480	360,000
Slovakia					169	1,374	232,000
Slovenia					146	199	29,000
Sweden					146	36,945	5,377,000
United Kingdom		3	1		5	50,256	239,311
Grand Total		368	501		149	758,138	118,009,262

13. Auditing of annual accounts, Art. 51, Fourth Council Directive 78/660/EEC of 25 July 1978 based on Article 54 (3) (g) of the Treaty on the annual accounts of certain types of companies

Company Size	Small						
Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Bulgaria							
Cyprus					3,768	1,616	6,089,000
Czech Republic	Auditing of Profit and Loss account				0	6,100	
	Auditing of the Balance Sheet				0	6,100	
					2,255	6,100	13,757,000
Estonia							
Finland	Auditing of Profit and Loss account	83	500		583	30,450	17,757,933
	Auditing of the Balance Sheet	83	500		583	30,450	17,757,933
France	Auditing of Profit and Loss account	304	3,500		3,804	34,368	130,718,688
	Auditing of the Balance Sheet	304	3,500		3,804	34,368	130,718,688
Greece					2,811	8,695	24,441,000
Hungary					3,452	600	2,071,000
Ireland	Auditing of Profit and Loss account	170	2,500		125	3,299	413,850
	Auditing of the Balance Sheet	510	7,500		376	3,299	1,241,550
Latvia					3,751	11,046	41,434,000
Lithuania							
Malta					7,572	2,088	15,810,000
Netherlands							
Portugal					6,837	16,185	110,651,000
Slovakia					3,071	1,374	4,220,000
Slovenia					2,688	199	535,000
Sweden					2,652	36,945	97,960,000
United Kingdom		6,001	2,500		2,588	17,588	45,516,171
Grand Total		7,454	20,500		2,669	250,870	661,092,812

14. Auditing of consolidated accounts, Article 37.1 & 37.4, Seventh Council Directive 83/349/EEC of 13 June 1983 based on the Article 54 (3) (g) of the Treaty on consolidated accounts

Company Size	Small						
Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Cyprus					2,300	30	69,000
Estonia					1,635	496	811,000
Finland	Auditing of Profit and Loss account					1,546	
	Auditing of the Balance Sheet					1,546	
					1,544	1,546	2,387,000
Greece					1,708	400	683,000
Latvia					2,286	21	48,000
Lithuania							
Malta					4,596	260	1,195,000
Portugal					4,149	222	921,000
Romania					2,695	141	380,000
Slovakia					1,850	20	37,000
Slovenia					1,629	105	171,000
Sweden					1,610	17,674	28,447,000
United Kingdom			2,500		2,500	926	2,315,000
Grand Total			2,500		2,375	24,933	37,464,000

15. Consolidated accounts and consolidated annual reports, Art 1.1, 16.1, 36.1, 36.3 & 38, Seventh Council Directive 83/349/EEC of 13 June 1983 based on the Article 54 (3) (g) of the Treaty on consolidated accounts

Company Size	Small						
Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Cyprus					1,700	30	51,000
Estonia					1,206	1,062	1,281,000
Finland	Drawing up consolidated annual report					1,546	
	Drawing up of the consolidation part of the annual account					1,546	
		232			457	4,638	2,118,672
France		3					
Greece					1,258	400	503,000
Latvia					1,667	21	35,000
Lithuania					1,059	34	36,000
Malta					3,388	260	881,000
Portugal					3,063	224	686,000
Romania					1,986	141	280,000
Slovakia					1,400	20	28,000
Slovenia					1,200	105	126,000
Sweden					1,187	17,674	20,981,000
United Kingdom		1,448	6,221		1,825	9,048	16,515,515
Grand Total		1,682	6,221		1,646	36,749	43,522,187

Micro companies

16. Obligation to draw up annual account and disclosure of account, Art. 2; Art. 47; Art. 50, Fourth Council Directive 78/660/EEC of 25 July 1978 based on Article 54 (3) (g) of the Treaty on the annual accounts of certain types of companies							
Company Size	Micro						
Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Belgium					1,630	153,569	250,323,000
Bulgaria					1,445	165,377	238,999,000
Cyprus					1,479	129,384	191,328,000
Czech Republic	The Balance Sheet	20	267		287	135,263	38,820,481
	The notes to the accountant	20	266		286	135,263	38,685,218
	The Profit and Loss account	20	267		287	135,263	38,820,481
Estonia					1,057	64,130	67,784,000
Finland	The Balance Sheet		600		600	151,050	90,630,000
	The notes to the accountant		300		300	151,050	45,315,000
	The Profit and Loss account		600		600	151,050	90,630,000
France	The Balance Sheet	29	210		239	1,010,835	241,084,148
	The notes to the accountant	38	210		248	1,010,835	250,687,080
	The Profit and Loss account	29	210		238.50	1,010,835	241,084,148
		98			49	202	9,864
Greece					1,103	65,873	72,666,000
Hungary					1,355	141,284	191,373,000
Ireland	The Balance Sheet	219	1,500		1,719	149,422	256,786,688
	The notes to the accountant	62	375		437	149,422	65,347,221
	The Profit and Loss account					149,422	0
Italy					1,384	475,126	657,482,000
Latvia					1,472	39,218	57,732,000
Lithuania					930	11,506	10,702,000

16. Obligation to draw up annual account and disclosure of account, Art. 2; Art. 47; Art. 50, Fourth Council Directive 78/660/EEC of 25 July 1978 based on Article 54 (3) (g) of the Treaty on the annual accounts of certain types of companies							
Company Size	Micro						
Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Luxembourg					1,784	16,420	29,292,000
Malta					2,972	20,710	61,542,000
Netherlands		606	600		1,206	121,334	146,296,448
Poland	An extract of a decision by an appropriate body of an approval	1			1	114,658	124,213
	The Balance Sheet	4	498		503	114,658	57,650,944
	The notes to the accountant	2	0		2	114,658	252,248
	The Profit and Loss account	4	498		503	114,658	57,650,944
Portugal							
Romania					1,741	47,397	82,507,000
Slovakia					1,205	72,097	86,908,000
Spain	The Balance Sheet	56	24		80	1,022,562	81,378,893
	The notes to the accountant				0	1,022,562	0
	The Profit and Loss account	56	24		80	1,022,562	81,378,893
Sweden					1,041	183,269	190,705,000
United Kingdom		1,454	6,221		1,831	779,423	1,427,344,968
Grand Total		2,716	12,671		836	10,352,347	5,439,320,878

17. Annual reports, Art. 46 par. 1, Fourth Council Directive 78/660/EEC of 25 July 1978 based on Article 54 (3) (g) of the Treaty on the annual accounts of certain types of companies

Company Size	Micro						
Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Cyprus					155	129,384	20,104,000
Estonia					111	64,130	7,123,000
France	Management Statement	34	150		184	1,010,835	186,195,807
	Notes	6	25		31	1,010,835	31,032,635
	Overview containing financial and non-financial KPI's	17	75		92	1,010,835	93,097,904
Greece					116	38,426	4,454,000
Hungary					142	141,284	20,109,000
Ireland					167	149,422	25,024,000
Italy					145	475,126	69,087,000
Latvia					155	39,218	6,066,000
Lithuania					98	8,768	857,000
Malta					312	20,710	6,467,000
Netherlands		168			168	121,334	20,384,112
Poland	Management Statement	16			16	114,658	1,834,528
	Notes	8			8	114,658	917,264
	Overview containing financial and non-financial KPI's				0	114,658	0
Portugal					282	80,288	22,635,000
Sweden					109	183,269	20,039,000
United Kingdom		3	1		5	481,037	2,290,620
Grand Total		252	251		104	5,757,141	537,717,869

18. Auditing of annual accounts, Art. 51, Fourth Council Directive 78/660/EEC of 25 July 1978 based on Article 54 (3) (g) of the Treaty on the annual accounts of certain types of companies

Company Size	Micro						
Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Cyprus					2,751	8,016	22,053,000
Finland	Auditing of Profit and Loss account		750		750	151,050	113,287,500
	Auditing of the Balance Sheet		750		750	151,050	113,287,500
France	Auditing of Profit and Loss account		500		500	44,440	22,220,000
	Auditing of the Balance Sheet		500		500	44,440	22,220,000
Greece					2,052	43,131	88,518,000
Latvia					2,739	39,218	107,408,000
Lithuania							
Malta					5,529	10,355	57,248,000
Netherlands			12,712				
Portugal					4,992	80,288	400,768,000
Sweden					1,936	183,269	354,797,000
United Kingdom		6,001	2,500		2,588	168,350	435,655,965
Grand Total		6,001	17,712		2,281	923,607	1,737,462,965

19. Auditing of consolidated accounts, Article 37.1 & 37.4, Seventh Council Directive 83/349/EEC of 13 June 1983 based on the Article 54 (3) (g) of the Treaty on consolidated accounts							
Company Size	Micro						
Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Cyprus					23,054.79	146	3,366,000
United Kingdom			2,500		2,500	8,860	22,150,000
Grand Total			2,500		12,777	9,006	25,516,000

20. Consolidated accounts and consolidated annual reports, Art 1.1, 16.1, 36.1, 36.3 & 38, Seventh Council Directive 83/349/EEC of 13 June 1983 based on the Article 54 (3) (g) of the Treaty on consolidated accounts							
Company Size	Micro						
Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Cyprus					23,055	146	25,000
United Kingdom		1,479	6,221		256	86,602	160,752,023
Grand Total		1,479	6,221		11,655	86,748	160,777,023

Section two - Detailed data without segments

Second Council Directive

21. Disclose agreement to waive expert report and to guarantee that a company has reserves, Art. 10 par. 4 (b); Art. 10 par. 4 (e), Second Council Directive 77/91/EEC of 13 December 1976 (Optional)							
Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Cyprus					1,000	2	2,000
Luxembourg					1,438	16	23,000
Spain		59	1,500		1,559	465	724,858
United Kingdom		37	15		52	266	13,689
Grand Total		96	1,515		1,012	749	763,547

22. Revaluation (experts report) in case transferable securities as contributions in kind are affected by exceptional circumstances, Art. 10a.1 and 10.1-3, Second Council Directive 77/91/EEC of 13 December 1976 (Optional)							
Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Hungary					5,460	50	273,000
Spain		234	7,500		7,734	730	5,645,942
United Kingdom		37	15		51	266	13,689
Grand Total		271	7,515		4,417	1,046	5,932,631

23. Revaluation (experts report) in case assets, as contributions in kind, have already been subject to a fair value opinion, Art. 10a.2 and 10.1-3, Second Council Directive 77/91/EEC of 13 December 1976 (Optional)							
Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
United Kingdom		37	15		51	267	13,741
Grand Total		37	15		51	267	13,741

24. Revaluation (experts report) in case the fair value of assets, as contributions in kind, is derived from statutory accounts., Art 10.a.3 and 10.1-3, Second Council Directive 77/91/EEC of 13 December 1976 (Optional)							
Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
United Kingdom		37	15		51	267	13,741
Grand Total		37	15		51	267	13,741

25. Disclosure of announcement with information on increase of capital other than cash, Art. 10.b.2, Second Council Directive 77/91/EEC of 13 December 1976 (Optional)

Country	Data Requirement	Internal Cost	External Cost	Acquisition Cost	Total Cost per Occurrence	Population number	Total Costs
Finland		37	1,500		1,537	20	30,742
Hungary					1,600	50	80,000
Spain		59	1,500		1,559	556	866,711
United Kingdom		7	1		8	90,363	723,974
Grand Total		103	3,001		1,176	90,989	1,701,427

26. Disclosure of declaration linked to consideration other than cash without an expert report, Art. 10b.1 and 10.1-3, Second Council Directive 77/91/EEC of 13 December 1976 (Optional)

Country	Data Requirement	Internal Cost	External Cost	Acquisition Cost	Total Cost per Occurrence	Population number	Total Costs
Hungary					1,100	50	55,000
Spain		59	1,500		1,559	517	805,917
United Kingdom		7	1		8	90,362	723,966
Grand Total		66	1,501		889	90,929	1,584,882

27. Drafting expert report when shares are issued for considerations other than in cash if subscribed capital is increased, Art. 27.2, 10 (3) and 10a and b, Second Council Directive 77/91/EEC of 13 December 1976 (Mandatory)

Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Austria					2,558	206	527,000
Belgium						0	
Bulgaria					6,800	10	68,000
Cyprus					7,000	7	49,000
Czech Republic		504	6,300		6,804	13	88,452
Denmark		83	1,108		101	1,918	192,904
Estonia					4,962	26	129,000
Finland		1,360	2,500		3,860	21	81,060
France		1,387	20,000		21,387	256	5,475,072
Germany						0	0
Greece					5,195	420	2,182,000
Hungary					6,380	50	319,000
Ireland			5,000		5,000	10	50,000
Italy					6,517	588	3,832,000
Latvia					6,933	11,281	78,211,000
Lithuania					4,333	9	39,000
Luxembourg					8,385	13	109,000
Malta					14,000	1	14,000
Netherlands							
Poland		107	1,661		1,768	260	229,876
Portugal					12,629	62	783,000
Romania					8,198	81	664,000
Slovakia							
Slovenia					5,000	2	10,000
Spain		59	1,500		1,559	391	609,504
Sweden					4,901	5,406	26,493,000
United Kingdom		37	15		51	1,600	82,342
Grand Total		6,157	158,083	280	7,982	25,420	120,238,209

28. Drawing up and disclosure of an expert report for contribution in kind, Art. 10 par. 1; Art. 10 par. 3, Second Council Directive 77/91/EEC of 13 December 1976 (Mandatory)

Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Austria					7,158	430	3,078,000
Belgium					21,483	526	11,300,000
Bulgaria					19,032	31	590,000
Cyprus					19,429	7	136,000
Czech Republic		432	3,300		3,732	324	1,209,168
Denmark		38	1,745		640	1,812	1,158,752
Estonia					0	29	404,000
Finland		1,454	2,500		3,954	4	7,908
France		264	10,000		10,264	100	1,026,400
Germany		1,313	60,000	140	61,454	2,724	167,399,788
Greece					14,538	420	6,106,000
Hungary					17,860	50	893,000
Ireland					10,500	20	210,000
Italy					18,238	1,219	22,232,000
Latvia					19,400	25	485,000
Lithuania					12,250	20	245,000
Luxembourg					23,500	28	658,000
Malta					39,000	1	39,000
Netherlands		36	1,045		1,081	20	10,810
Poland		118	3,323		3,441	200	344,064
Portugal					35,359	128	4,526,000
Romania					22,938	81	1,858,000
Slovakia					15,917	12	191,000
Slovenia					14,000	2	28,000
Spain		213	30,000		30,213	811	24,502,338
Sweden					13,715	2,100	28,801,000
United Kingdom					10,653	150	1,598,000
Grand Total		3,868	111,912	140	15,030	17,265	279,037,227

29. Examination and disclosure of details on specific acquisition, Art. 11 par. 1, Second Council Directive 77/91/EEC of 13 December 1976 (Mandatory)

Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Austria					1,682	22	37,000
Belgium					5,071	14	71,000
Bulgaria					5,000	1	5,000
Cyprus					4,667	3	14,000
Czech Republic		405	3,500		3,905	648	2,530,440
Denmark		24			23	70	1,610
Estonia					3,000	1	3,000
Finland		570	1,100		1,670	1	1,670
France		264	10,000		10,264	5	51,320
Germany		2,009	40,000		42,009	27	236
Greece					3,452	42	145,000
Hungary					4,240	50	212,000
Ireland							
Italy					4,317	63	272,000
Latvia							
Lithuania					3,000	1	3,000
Luxembourg					6,000	1	6,000
Malta							
Netherlands							
Poland		243	1,384		1,627	20	32,544
Portugal					8,429	7	59,000
Romania					5,500	8	44,000
Slovakia					4,000	2	8,000
Slovenia							
Spain		59	1,500		1,559	42	65,471
Sweden					3,251	1,050	3,414,000
United Kingdom		165	62		227	938	212,811
Grand Total		3,738	57,546		5,343	3,086	7,189,103

30. Obtain approval of general meeting for acquisition of assets for minimum 10% of the subscribed capital, Art. 11 par. 1, Second Council Directive 77/91/EEC of 13 December 1976 (Mandatory)

Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Austria		3,800	1,000		4,800	50	240,000
Belgium							
Bulgaria					4,000	1	4,000
Cyprus					3,667	3	11,000
Czech Republic					1,080	1,296	1,400,000
Denmark							
Estonia					3,000	1	3,000
Finland		224	300		524	1	524
France					1,700	10	17,000
Germany							
Greece					2,690	42	113,000
Hungary					3,300	50	165,000
Ireland					1,950	20	39,000
Italy					3,378	6,989	23,609,000
Latvia					3,563	16	57,000
Lithuania					2,000	1	2,000
Luxembourg							
Malta					7,000	1	7,000
Netherlands							
Poland		70	3,000		3,070	20	61,390
Portugal					6,571	7	46,000
Romania					4,250	4	17,000
Slovakia					3,000	2	6,000
Slovenia							
Spain		117	3,500		3,617	44	159,148
Sweden					2,540	1,050	2,667
United Kingdom		313	70		375	10,000	3,748,779
Grand Total		4,523	7,862		3,146	19,608	32,372,840

31. Include expression "investment company" and note if net assets decrease to a certain level, Art par. 4 (a);
Art. 15 par. 4 (c), Second Council Directive 77/91/EEC of 13 December 1976 (Optional)

Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Bulgaria					0	28	0
Cyprus					0	1	0
Hungary					3	1,308	4,000
Luxembourg					7	146	1,000
Netherlands					3	5,120	14,000
Romania					5	422	2,000
Spain		5			5	4,239	20,135
United Kingdom					2	1,100	2,000
Grand Total		5			3	12,364	43,135

32. Drawing up of interim accounts due to payment of interim dividends, Art. 15 par. 2 (a), Second Council Directive 77/91/EEC of 13 December 1976 (Optional)

Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Austria					786	210	165,000
Belgium					2,357	129	304,000
Cyprus					2,150	20	43,000
Denmark			2,416		2,254	33	123,985
Finland		29	1,500		1,529	1	1,529
France					1,035	1,416	1,466,000
Greece					1,600	50	80,000
Hungary					1,959	438	858,000
Ireland					1,167	24	28,000
Italy					2,002	599	1,199,000
Luxembourg					2,571	14	36,000
Malta					4,250	8	34,000
Poland		9	1,500		1,509	700	1,056,300
Portugal					3,873	63	244,000
Spain		19	1,500		1,519	5,014	7,616,266
Sweden					1,504	127	191,000
United Kingdom		1,551	303		1,854	100	185,383
Grand Total		1,608	7,218		1,893	9,001	13,631,463

33. In case of a serious loss of the subscribed capital: Call a GM or put it on agenda of AGM, Art. 17, Second Council Directive 77/91/EEC of 13 December 1976 (Mandatory)

Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Austria					4,890	228	1,115,000
Belgium					14,679	140	2,055,000
Bulgaria					13,000	11	143,000
Cyprus					13,333	3	40,000
Czech Republic					3,984	126	502,000
Denmark		20			20	768	7,680
Estonia					9,521	292	2,780,000
Finland		410			410	0	0
France		302			302	1,155	348,810
Germany							
Greece					9,936	5,000	49,678,000
Hungary					12,200	436	5,319,000
Ireland					7,175	154	1,105,000
Italy					12,463	654	8,151,000
Latvia					13,250	40	530,000
Lithuania					8,364	11	92,000
Luxembourg					16,067	15	241,000
Malta					0	0	0
Netherlands							
Poland		74			74	150	11,100
Portugal					24,159	69	1,667,000
Romania					15,674	43	674,000
Slovakia						0	0
Slovenia					9,400	5	47,000
Spain		153	2,500		2,653	435	1,153,838
Sweden					9,372	6,745	63,216,000
United Kingdom		9,966	16,911		26,877	10	134,387
Grand Total		10,925	19,411		30,336	16,490	139,010,815

34. Inform GM on the reasons and nature of the acquisition of its own shares, Art. 19 par. 2; Art. 24 par. 1, Second Council Directive 77/91/EEC of 13 December 1976 (Optional)

Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Austria					1,466	268	393,000
Belgium					4,396	164	721,000
Cyprus					4,000	10	40,000
Czech Republic					1,200	40	48,000
Denmark		14			7	394	2,890
Estonia		0			2,850	80	228,000
Finland		224	3,000		3,224	103	332,021
Hungary					3,656	131	479,000
Luxembourg					4,833	18	87,000
Poland		74			74	700	51,800
Portugal					7,235	81	586,000
Romania					4,702	57	268,000
Slovakia					3,000	1	3,000
Slovenia					2,875	16	46,000
Spain		153	4,000		4,153	509	2,113,623
United Kingdom		626	124		750	0	0
Grand Total		1,091	7,124		2,549	3,754	5,399,332

35. Get approval of GM on the financing of acquisition of the company's shares by a 3rd party, Art. 23 par. 1; Art. 24 par. 1, Second Council Directive 77/91/EEC of 13 December 1976 (Optional)

Country	Data Requirement	Internal Cost	External Cost	Acquisition Cost	Total Cost per Occurrence	Population number	Total Costs
Austria					1,026	776	796,000
Denmark		60			60	250	15,000
Hungary					2,555	218	557,000
Italy					2,612	2,219	5,797,000
Spain		117	3,500		3,617	1,476	5,338,692
United Kingdom					1,526	5,752	8,775,000
Grand Total		177	3,500		1,424	11,191	21,278,692

36. Obtain approval of GM for a company contemplating acquisitions of its own shares, Art. 19 par. 1; Art. 24 par. 1, Second Council Directive 77/91/EEC of 13 December 1976 (Optional)

Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Austria		308			308	50	15,400
Belgium					2,446	186	455,000
Bulgaria					2,200	10	22,000
Cyprus					2,200	10	22,000
Czech Republic		54			54	30	13,540
Denmark		10			5	7,672	38,360
Estonia					1,588	80	127,000
Finland		224	3,000		3,224	98	315,903
France		302			302	1,051	317,402
Germany		3			3	200	617
Greece					1,657	300	497,000
Hungary					2,038	131	267,000
Ireland		15	500		515	865	176,137
Italy					2,079	865	1,798,000
Lithuania					1,429	14	20,000
Luxembourg					2,700	20	54,000
Poland		70	3,000		3,070	700	2,148,650
Portugal					4,033	91	367,000
Romania					2,614	57	149,000
Slovakia					2,000	1	2,000
Slovenia					1,611	18	29,000
Spain		173	3,900		4,073	1,150	2,342,023
Sweden					1,564	523	818,000
United Kingdom		634	124		758	8,324	6,310,888
Grand Total		1,792	10,524		1,699	30,118	16,305,919

37. Insert information on acquisition of a company's own shares in the annual report, Art. 22 par. 2; Art. 24 par. 1, Second Council Directive 77/91/EEC of 13 December 1976 (Optional)

Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Austria					7	282	2,000
Belgium					23	174	4,000
Bulgaria					20	5,157	104,000
Cyprus					0	10	0
Czech Republic					0	20	0
Denmark		53	11		64	4,728	57,213
Estonia					13	80	1,000
Finland					10	102	1,000
France					10	1,966	20,000
Hungary					23	87	2,000
Ireland					4	247	1,000
Lithuania					0	13	0
Luxembourg					0	19	0
Malta					0	1	0
Poland					7	1,400	10,000
Portugal					35	85	3,000
Slovakia					0	1	0
Slovenia					20	50	1,000
Spain					13	1,076	14,000
Sweden					15	523	8,000
Grand Total		53	11		15	16,021	228,213

38. Get approval of GM on capital increase and disclosure of decision on increase of capital, Art. 25 par. 1, Second Council Directive 77/91/EEC of 13 December 1976 (Mandatory)

Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Austria					1,457	3,464	5,048,000
Belgium					4,375	1,407	6,155,000
Bulgaria					3,878	875	3,393,000
Cyprus					3,968	500	1,984,000
Czech Republic		18	428		446	558	524,956
Denmark		21			10	4,118	41,181
Estonia					2,836	347	984,000
Finland		224	3,000		3,224	42	135,387
France					1,921	25,620	49,216,000
Germany							
Greece					2,960	8,000	23,682,000
Hungary					3,633	218	792,000
Ireland					2,138	1,648	3,524,000
Italy							
Latvia					3,950	121	478,000
Lithuania					2,500	112	280,000
Luxembourg					4,788	160	766,000
Malta					7,958	24	191,000
Netherlands							
Poland		118	3,000		3,118	1,500	2,338,500
Portugal					7,200	2,342	16,862,000
Romania					4,671	434	2,027,000
Slovakia					3,200	5	16,000
Slovenia					2,833	72	204,000
Spain		117	3,500		3,617	5,014	18,135,638
Sweden					2,792	5,406	15,096,000
United Kingdom		64	23		87	8,498	736,504
Grand Total		560	9,951	0	2,983	78,721	152,610,165

39. Inform of shareholders on planned withdrawal or restriction of preemption right and disclosure, Art. 29 par. 4, Second Council Directive 77/91/EEC of 13 December 1976 (Mandatory)

Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Austria					537	186	100,000
Belgium							
Bulgaria					1,500	6	9,000
Cyprus					1,333	3	4,000
Czech Republic					300	30	9,000
Denmark							
Estonia					1,000	5	5,000
Finland		66	1,250		1,316	2	2,632
France					709	1,286	912,000
Germany							
Greece					1,090	100	109,000
Hungary					1,339	218	292,000
Ireland					785	126	99,000
Italy							
Latvia					1,500	6	9,000
Lithuania					888	9	8,000
Luxembourg					1,750	12	21,000
Malta					3,000	1	3,000
Netherlands					1,050	20	21,000
Poland		20	1,000		1,020	250	255,000
Portugal					2660	56	149,000
Romania					1,714	35	60,000
Slovakia							
Slovenia					1,000	11	11,000
Spain		48	1,250		1,298	352	456,896
Sweden					1,030	5,406	5,570,000
United Kingdom					800	1,372	1,098,000
Grand Total		134	3,500	0	1,255	9,492	9,203,528

40. Publication of an offer and period of subscription on a pre-emptive basis, Art. 29.3(1), Second Council Directive 77/91/EEC of 13 December 1976 (Mandatory)

Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Austria					434	406	176,000
Belgium					1,301	249	324,000
Bulgaria					1,151	53	61,000
Cyprus					1,125	8	9,000
Czech Republic					354	82	29,000
Denmark							
Estonia							
Finland		151	3,000		3,151	0	0
France					571	310	177,000
Germany							
Greece					880	200	176,000
Hungary					1,083	436	472,000
Ireland					635	274	174,000
Italy					1,105	1,160	1,282,000
Latvia					1,174	121	142,000
Lithuania					737	19	14,000
Luxembourg					1,407	27	38,000
Malta							
Netherlands					850	20	17,000
Poland		22	1,500		1,522	1,000	1,522,000
Portugal					2,143	2,342	5,018,000
Romania					1,429	7	10,000
Slovakia					1,000	1	1,000
Slovenia					750	4	3,000
Spain		59	1,500		1,559	771	1,201,861
Sweden					831	29,132	24,207,000
United Kingdom		4	202		206	16	3,299
Grand Total		236	6,202		1,104	36,638	35,057,159

41. Obtain approval of general meeting on capital reduction and disclosure of decision, Art. 30, Second Council Directive 77/91/EEC of 13 December 1976 (Mandatory)

Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Austria		77			77	1,732	133,364
Belgium					11,119	194	2,157,000
Bulgaria					9,875	24	237,000
Cyprus					10,000	3	30,000
Czech Republic							
Denmark			202		201	1,190	239,516
Estonia					7,200	35	252,000
Finland		899	4,500		5,399	6	16,197
France					4,883	1,068	5,215,000
Germany							
Greece					7,524	250	1,881,000
Hungary					9,239	436	4,028,000
Ireland					5,435	214	1,163,000
Italy							
Latvia					10,063	16	161,000
Lithuania					6,333	15	95,000
Luxembourg					12,190	21	256,000
Malta					20,000	1	20,000
Netherlands					7,350	20	147,000
Poland		70	3,000		3,070	400	613,967
Portugal					18,303	33	604,000
Romania					11,878	49	582,000
Slovakia					8,223	121	995,000
Slovenia					7,250	8	58,000
Spain		117	3,500		3,617	2,730	4,937,205
Sweden					7,097	544	3,861,000
United Kingdom		1,381	27,152		28,534	1,625	46,367,219
Grand Total		2,544	38,354	0	8594	11,925	74,049,469

42. Obtain approval of GM on redemption of subscribed capital and disclosure of decision, Art. 35 point (a), Second Council Directive 77/91/EEC of 13 December 1976 (Optional)

Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Belgium					2,573	150	386,000
Cyprus					2,400	5	12,000
Finland		75	1,500		1,575	3	4,726
France					1,130	1,068	1,207,000
Greece					1,740	250	435,000
Hungary					2,138	218	466,000
Luxembourg					2,875	8	23,000
Malta					4,667	3	14,000
Portugal					4,233	73	309,000
Romania					2,739	46	126,000
Slovenia					1,625	8	13,000
Sweden					1,642	148	243,000
United Kingdom		10	1		10	550	5,433
Grand Total		84	1,501		2,257	2,530	3,244,159

43. Fix terms of withdrawal and disclose decision on compulsory withdrawal, Art. 36. par. 1, Second Council Directive 77/91/EEC of 13 December 1976 (Optional)

Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Austria		39			39	1,732	66,682
Belgium					4,786	84	402,000
Bulgaria					4,286	7	30,000
Cyprus					4,400	5	22,000
Czech Republic					1,300	10	13,000
Denmark			67		67	924	61,993
Finland					1,500	4	6,000
France					2,167	6	13,000
Greece					3,246	57	185,000
Hungary					3,979	436	1,735,000
Lithuania					2,667	3	8,000
Netherlands		14			14	10	135
Poland		75	3,000		3,075	350	1,076,250
Portugal					7,878	41	323,000
Romania					5,115	26	133,000
Spain					2,815	3,270	9,205,000
United Kingdom					2,375	1,012	2,403,000
Grand Total		127	3,067		2,924	7,977	15,683,060

44. Get approval of GM on reduction of subscribed capital by withdrawal of shares and disclose, Art. 37 par. 1, Second Council Directive 77/91/EEC of 13 December 1976 (Mandatory)

Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Austria					1,155	238	275,000
Belgium					3,473	146	507,000
Bulgaria					3,083	12	37,000
Cyprus					3,200	5	16,000
Czech Republic					938	80	75,000
Denmark							
Estonia					2,250	36	81,000
Finland		224	3,000		3,224	10	32,235
France		528	5,000		5,528	540	2,961,130
Germany						0	0
Greece					2,352	250	588,000
Hungary					2,885	218	629,000
Ireland					1,698	162	275,000
Italy							
Latvia					3,125	16	50,000
Lithuania					2,000	3	6,000
Luxembourg					3,813	16	61,000
Malta					6,000	1	6,000
Netherlands							
Poland		70	3,000		3,070	50	153,475
Portugal					5,722	72	412,000
Romania					3,711	45	167,000
Slovakia							
Slovenia					2,240	50	112,000
Spain		117	3,500		3,617	1,635	5,913,795
Sweden					2,216	523	1,159,000
United Kingdom		636	125		761	550	418,605
Grand Total		1,574	14,625		3,003	4,658	13,935,240

45. Disclosure of notification of redemption of shares, Art. 39 point (h), Second Council Directive 77/91/EEC of 13 December 1976 (Optional)

Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Bulgaria					889	9	8,000
Cyprus					1,000	7	7,000
France					460	1,292	594,000
Hungary					872	218	190,000
Italy					889	532	473,000
Luxembourg					1,125	8	9,000
Portugal					1,714	56	96,000
Romania					1,114	35	39,000
Slovenia					680	50	34,000
Spain		59	1,500		1,559	354	551,827
Sweden					673	113	76,000
United Kingdom		636	125		761	9,072	6,904,707
Grand Total		695	1,625		978	11,746	8,982,534

Third Council Directive

46. Draft and disclose terms of merger, Art. 5 par. 1; Art. 6, Third Council Directive 78/855/EEC of 9 October 1978 based on Article 54 (3) (g) of the Treaty concerning mergers of public limited liability companies (Mandatory)							
Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Austria		118			118	430	25,370
Belgium					36,295	285	10,344,000
Bulgaria					32,200	20	644,000
Cyprus					32,950	20	659,000
Czech Republic		1,041	74,000		75,041	807	10,081,619
Denmark		2,151	7,112		771	2,197	1,695,665
Estonia					23,526	19	447,000
Finland		1,496	16,000		17,496	6	50,993
France		13,286	30,200		43,486	2,825	58,358,854
Germany		5,203	45,000		50,203	0	0
Greece					24,568	88	2,162,000
Hungary					30,161	542	16,347,000
Ireland			51,000		51,000	1	51,000
Italy					30,813	898	27,670,000
Latvia					33,000	2	66,000
Lithuania					20,714	21	435,000
Luxembourg					39,733	30	1,192,000
Malta					66,000	1	66,000
Netherlands					24,019	910	21,857,000
Poland		1,571	5		4,893	326	797,595
Portugal					59,738	103	6,153,000
Romania					38,761	88	3,411,000
Slovakia					26,848	33	886,000
Spain		618	70,000		70,618	442	15,728,733
Sweden					23,170	2,002	46,387,000
United Kingdom		29,313			29,313	779	11,638,325
Grand Total		54,796	296,634	0	22,348	20,887	237,154,152

47. Obtain approval of general meeting on merger (Merger by acquisition), Art. 7 par. 1, Third Council Directive 78/855/EEC of 9 October 1978 based on Article 54 (3) (g) of the Treaty concerning mergers of public limited liability companies (Mandatory)

Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Austria					15	508	551,000
Belgium					3,253	312	1,015,000
Bulgaria					2,900	20	58,000
Cyprus					2,967	30	89,000
Czech Republic					884	670	592,000
Denmark		20			20	1,386	13,860
Estonia					2,113	115	243,000
Finland		163	1,000		1,163	2	2,326
France					142,852	5,400	7,714,000
Hungary					2,704	142	384,000
Ireland					1,500	2	3,000
Italy					2,762	898	2,480,000
Latvia					3,000	8	24,000
Lithuania					1,870	23	43,000
Luxembourg					3,545	33	117,000
Malta							
Netherlands					2,153	910	1,959,000
Poland		70	3,000		3,069	180	552,510
Portugal					5,350	103	551,000
Romania					3,472	197	684,000
Slovakia							
Slovenia					2,000	1	2,000
Spain		117	3,500		3,617	452	1,634,884
Sweden					2,076	2,001	4,155,000
United Kingdom					1,612	1,558	2,512,000
Grand Total		370	7,500	0	8,8520	14,951	25,379,581

48. Provide detailed written report, Art. 9.1, Third Council Directive 78/855/EEC of 9 October 1978 based on Article 54 (3) (g) of the Treaty concerning mergers of public limited liability companies (Mandatory)

Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Austria					253	430	109,000
Belgium					763	426	325,000
Bulgaria					643	14	9,000
Cyprus					700	30	21,000
Czech Republic					206	160	33,000
Denmark		225	1,342		38	3,008	113,172
Estonia					500	38	19,000
Finland		116			116	6	696
France		1,330			1,330	2,700	3,591,000
Germany		8,005	60,000		68,005	0	0
Greece					515	375	193,000
Hungary					633	542	343,000
Ireland					500	2	1,000
Italy					647	898	581,000
Latvia					750	8	6,000
Lithuania					462	13	6,000
Luxembourg					844	45	38,000
Malta					1,500	2	3,000
Netherlands					504	910	459,000
Poland		261			261	180	47,025
Portugal					1,252	103	129,000
Romania					811	53	43,000
Slovakia					556	27	15,000
Slovenia						0	0
Spain		235	1,500		1,735	23	39,897
Sweden					487	2,002	974,000
United Kingdom					378	1,820	688,000
Grand Total		10,172	62,842	0	740	13,833	7,786,789

49. Draw up written report by expert and provide with additional information requested (Merger), Art. 10 par. 1; Art. 10 par. 3, Third Council Directive 78/855/EEC of 9 October 1978 based on Article 54 (3) (g) of the Treaty concerning mergers of public limited liability companies (Mandatory)

Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Austria					11,070	430	4,760,000
Belgium					33,228	360	11,962,000
Bulgaria					29,450	20	589,000
Cyprus					30,133	30	904,000
Czech Republic		342	2,700		3,042	268	407,628
Denmark		133	3,758		873	3,008	2,626,533
Estonia					21,553	38	819,000
Finland		58	7,500		7,558	6	45,348
France		1,222	15,000		16,222	2,000	32,444,000
Germany		2,580	80,000		82,580	0	0
Greece					22,485	375	8,432,000
Hungary					27,611	542	14,965,000
Ireland			45,000		45,000	1	45,000
Italy					28,207	1,675	47,247,000
Latvia					30,000	3	90,000
Lithuania					18,969	32	607,000
Luxembourg					36,356	45	1,636,000
Malta					61,000	1	61,000
Netherlands					21,988	910	20,009,000
Poland		73	5,538		5,611	80	448,896
Portugal					54,689	103	5,633,000
Romania					35,481	131	4,648,000
Slovakia					24,556	27	663,000
Slovenia					21,500	2	43,000
Spain			300,000		300,000	23	6,900,000
Sweden					21,211	2,002	42,465,000
United Kingdom			134,517		134,517	910	122,410,546
Grand Total		4,409	594,012		40,282	13,031	330,860,951

50. Provide listed documents on merger and hand out copies to shareholder upon request, Art. 11 par. 1; Art. 11 par. 3, Third Council Directive 78/855/EEC of 9 October 1978 based on Article 54 (3) (g) of the Treaty concerning mergers of public limited liability companies (Mandatory)

Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Austria		1,326	840		2,166	1,051	758,822
Belgium					363	331	120,000
Bulgaria					294	17	5,000
Cyprus					320	50	16,000
Czech Republic					99	1,340	132,000
Denmark							
Estonia					214	14	3,000
Finland		8			113	6	675
France					160	5,400	862,000
Germany							
Greece					245	375	92,000
Hungary					303	271	82,000
Ireland					0	2	0
Italy					309	1,541	476,000
Latvia					375	8	3,000
Lithuania					167	6	1,000
Luxembourg					400	35	14,000
Malta					600	5	3,000
Netherlands			45		45	137	6,165
Poland		2			2	1,000	1,500
Portugal					602	103	62,000
Romania					388	695	270,000
Slovakia					265	113	30,000
Slovenia					250	32	8,000
Spain		5			2	598	1,264
Sweden					232	2,001	465,000
United Kingdom		88	9		97	779	75,887
Grand Total		1,428	894		249	15,910	3,488,314

51. Disclosure of merger, Art. 18 par. 1, Third Council Directive 78/855/EEC of 9 October 1978 based on Article 54 (3) (g) of the Treaty concerning mergers of public limited liability companies (Mandatory)

Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Austria		472			472	1,173	138,414
Belgium					1,617	530	857,000
Bulgaria					1,450	20	29,000
Cyprus					1,467	30	44,000
Czech Republic					439	1,340	588,000
Estonia					1,053	38	40,000
Finland		75	1,500		1,575	6	9,453
France					710	4,000	2,841,000
Germany							
Greece					810	375	410,000
Hungary					1,343	271	364,000
Ireland					667	3	2,000
Italy					1,373	1,675	2,299,000
Latvia					1,467	15	22,000
Lithuania					925	40	37,000
Luxembourg					1,772	57	101,000
Malta					3,000	1	3,000
Netherlands			120		120	455	54,600
Poland		22	1,500		1,522	500	761,000
Portugal					2,660	103	274,000
Romania					1,725	131	226,000
Slovakia					1,198	81	97,000
Slovenia					1,000	2	2,000
Spain		59	1,500		1,559	452	704,593
Sweden					1,032	2,001	2,066,000
United Kingdom		17	4		21	779	16,452
Grand Total		645	4,624		1,239	14,078	11,986,511

52. Publication of a judgment declaring a merger void, Art. 22 par. 1 (e), Third Council Directive 78/855/EEC of 9 October 1978 based on Article 54 (3) (g) of the Treaty concerning mergers of public limited liability companies (Mandatory)

Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Austria					8,464	84	711,000
Belgium					25,412	51	1,296,000
Bulgaria					22,500	4	90,000
Cyprus							
Czech Republic					6,885	26	179,000
Denmark		23			23	9	207
Estonia					16,500	2	33,000
Finland							
France							
Germany							
Greece					17,000	1	17,000
Hungary							
Ireland							
Italy							
Latvia							
Lithuania					14,500	4	58,000
Luxembourg					27,800	5	139,000
Malta							
Netherlands							
Poland							
Portugal							
Romania							
Slovakia							
Slovenia							
Spain							
Sweden							
United Kingdom							
Grand Total		23			15,454	186	2,523,207

53. Obtain approval of general meeting on merger (Merger by formation of a new company), Art. 23 par. 3, Third Council Directive 78/855/EEC of 9 October 1978 based on Article 54 (3) (g) of the Treaty concerning mergers of public limited liability companies (Mandatory)

Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Austria					940	532	500,000
Belgium					2,823	327	923,000
Bulgaria					2,500	20	50,000
Czech Republic					767	670	514,000
Denmark							
Estonia							
Finland		163	1,000		1,163	1	1,163
France					1,240	2,000	2,480,000
Germany							
Greece					1,909	375	716,000
Hungary					2,345	142	333,000
Ireland					1,500	2	3,000
Italy					2,396	898	2,152,000
Latvia							
Lithuania					1,600	30	48,000
Luxembourg					3,086	35	108,000
Malta					5,000	1	5,000
Netherlands					1,868	910	1,700,000
Poland		75	3,000		3,075	260	247,570
Portugal					4,650	103	479,000
Romania					3,015	131	395,000
Slovakia					2,000	1	2,000
Slovenia					2,000	1	2,000
Spain		103	2,000		2,102	452	950,330
Sweden					1,802	2,001	3,606,000
United Kingdom					1,400	1,558	2,181,000
Grand Total		341	6,000		2,255	10,450	17,396,063

Fourth Council Directive

54. Obligation to draw up annual account and disclosure of account, Art. 2; Art. 47; Art. 50, Fourth Council Directive 78/660/EEC of 25 July 1978 based on Article 54 (3) (g) of the Treaty on the annual accounts of certain types of companies (Mandatory)							
Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Austria		40,168	37,075		77,243	110,384	684,661,265
Belgium					1,927	191,731	369,422,000
Bulgaria					1,656	202,529	335,457,000
Cyprus					1,657	155,796	258,129,000
Czech Republic		1,575	4,401		946	175,930	166,439,699
Denmark		63	3,233		2,251	102,670	231,207,991
Estonia					1,188	77,359	91,880,000
Finland		3,013	1,917		1,463	183,319	268,155,400
France		4,473	3,630		823	1,133,473	932,986,511
		1,467	12,100		13,567	3,326	14,509,234
Germany		220,345	2,501		3,347	667,267	2,233,140,136
Greece					1,342	84,000	112,769,000
Hungary					1,681	182,047	306,072,000
Ireland		32,373	11,625		2,286	153,648	351,240,787
Italy					1,679	604,443	1,014,739,000
Latvia					1,812	52,963	95,944,000
Lithuania					1,099	14,364	15,791,000
Luxembourg					2,108	20,499	43,219,000
Malta					3,343	25,000	83,576,000
Netherlands		2,423	2,400		4,823	193,460	233,261,171
Poland		1,432	996		1,087	163,649	177,849,073
Portugal					7,474	329	2,459,000
Romania					2,058	59,173	121,757,000
Slovakia					1,405	87,138	122,389,000
Slovenia					4,978	1,050	5,227,000
Spain		2,170	200		170	1,194,114	203,518,669
Sweden					1,215	226,952	275,781,000
United Kingdom		5,803	24,886		30,689	879,660	1,610,788,625
Grand Total		322,387	111,360	6,645	4,770	15,454,628	10,391,290,696

55. Annual reports, Art. 46 par. 1, Fourth Council Directive 78/660/EEC of 25 July 1978 based on Article 54 (3) (g) of the Treaty on the annual accounts of certain types of companies (Mandatory)

Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Austria		30			30	5,758	1,851,000
Belgium					802	6,809	5,463,000
Bulgaria					539	5,163	2,785,000
Cyprus					165	155,782	25,728,000
Czech Republic		71	750		258	18,900	4,878,200
Denmark		392	870		60	84,038	5,007,837
Estonia					119	77,359	9,193,000
Finland		123	417		432	1,819	785,033
France		1,067	750		333	1,133,474	377,945,518
Germany		22,666			1,192	44,973	53,602,178
Greece					147	49,000	7,200,000
Hungary					188	182,047	34,181,000
Ireland		5,940	1,000		17	153,648	2,658,485
					167	149,422	25,024,000
Italy					183	604,443	110,702,000
Latvia					192	52,963	10,155,000
Lithuania					121	11,075	1,336,000
Luxembourg					876	728	638,000
Malta					335	25,000	8,373,000
Netherlands		672			672	193,460	32,501,280
Poland		189			32	163,649	5,210,434
Portugal					33	100,000	33,413,000
Romania					603	3,581	2,160,000
Slovakia					490	4,349	2,131,000
Slovenia					949	1,050	996,000
Spain		143			60	36,604	2,202,630
Sweden					127	226,952	28,868,000
United Kingdom		14	5		19	542,900	2,585,202
Grand Total		31,305	3,792		111	7,187,338	797,573,796

56. Auditing of annual accounts, Art. 51, Fourth Council Directive 78/660/EEC of 25 July 1978 based on Article 54 (3) (g) of the Treaty on the annual accounts of certain types of companies (Mandatory)

Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Austria		8,396	91,900		100,296	6,102	72,797,347
Belgium					20,811	5,699	118,600,000
Bulgaria					18,081	3,814	68,962,000
Cyprus					3,495	10,000	34,954,000
Czech Republic		1,068	5,500		2,848	25,000	71,187,200
Denmark		7,483	54,371		3,714	97,112	360,712,596
Estonia					13,508	301	4,066,000
Finland		910	29,000		1,538	183,319	281,912,140
France		8,774	88,000		8,622	92,726	799,468,664
Germany		28,770	389,871		418,641	47,236	1,639,526,130
Greece					5,265	66,826	351,807,000
Hungary					16,709	10,800	180,456,000
Ireland		22,457	248,000		23,170	4,227	97,940,645
Italy					17,668	33,537	592,515,000
Latvia					3,749	52,963	198,578,000
Lithuania					11,874	539	6,400,000
Luxembourg					22,762	609	13,862,000
Malta					6,166	12,558	77,433,000
Netherlands		4,280	25,424		29,704	47,667	404,985,188
Poland		1,784	30,458		11,116	17,082	189,885,178
Portugal					6,322	100,000	632,234,000
Romania					27,944	2,950	82,436,000
Slovakia					11,663	4,349	50,722,000
Slovenia					14,488	1,050	15,212,000
Spain		5,452	50,000		25,007	36,604	915,355,064
Sweden					216	226,952	542,060,000
United Kingdom		24,003	10,000		34,003	190,001	491,685,636
Grand Total		113,375	1,022,524		38,859	1,711,084	8,295,752,788

57. Give information on the acquisition by a company of its own shares, Article 46.3, Fourth Council Directive 78/660/EEC of 25 July 1978 based on Article 54 (3) (g) of the Treaty on the annual accounts of certain types of companies (Optional)

Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Austria					1,177	1,074	1,264,000
Belgium					3,534	174	615,000
Bulgaria					3,111	9	28,000
Czech Republic					950	20	19,000
Finland					1,078	102	110,000
France					1,551	1,000	1,551,000
Greece					2,390	300	717,000
Hungary					2,935	31	91,000
Lithuania					2,000	8	16,000
Luxembourg					3,833	12	46,000
Malta					6,500	2	13,000
Portugal					5,811	53	308,000
Slovenia					2,300	10	23,000
Spain		153	4,000		4,153	334	1,386,935
United Kingdom		19	3		22	984	684,398
Grand Total		172	4,003		2,756	4,113	6,872,333

58. Provide availability of annual accounts to public at head office, Article 47.1a, Fourth Council Directive 78/660/EEC of 25 July 1978 based on Article 54 (3) (g) of the Treaty on the annual accounts of certain types of companies (Optional)

Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Cyprus					3	155,846	421,000
France					1	2,266,948	2,964,000
Greece					2	20,372	41,000
Hungary					3	9,102	23,000
Luxembourg					3	3,223	11,000
Portugal					5	14,772	72,000
Romania					3	10,923	35,000
Spain		4			4	1,196,677	4,188,370
United Kingdom					1	364,080	537,000
Grand Total		4			3	4,041,943	8,292,370

59. Provide copies of all or part of report upon request, Art. 47 par. 1, Fourth Council Directive 78/660/EEC of 25 July 1978 based on Article 54 (3) (g) of the Treaty on the annual accounts of certain types of companies (Optional)

Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Austria		19	100		119	1,046	124,736
Belgium					96	7,069	676,000
Cyprus					87	115	10,000
Czech Republic					26	500	13,000
Estonia					62	681	42,000
Finland		8			8	75	563
France					42	81,340	3,415,000
Greece					65	20,000	1,294,000
Hungary					79	6,482	515,000
Ireland					47	3,054	143,000
Lithuania					54	5,341	291,000
Luxembourg					105	7,622	797,000
Portugal					157	34,937	5,498,000
Romania					102	10,923	1,115,000
Slovenia					62	1,050	65,000
Spain		4			4	45,412	158,942
United Kingdom					47	37,988	1,801,000
Grand Total		31	100		68	263,635	15,959,240

60. Disclosure of declarations in view of exemption., Art. 57 par. 1 (d); Art. 57 par. 1 (g), Fourth Council Directive 78/660/EEC of 25 July 1978 based on Article 54 (3) (g) of the Treaty on the annual accounts of certain types of companies (Optional)

Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Austria		89			89	1,540	45,430
Finland		151	3,000		3,151	8,248	12,994,037
Greece					3,480	100	348,000
Hungary					4,276	9,102	38,919,000
Lithuania					2,930	57	167,000
Luxembourg					5,634	82	462,000
Slovenia					3,331	239	796,000
Grand Total		239	3,000		3,270	19,368	53,731,467

Sixth Council Directive

61. Draft and disclose terms of division by management bodies, Art. 3 par. 1; Art. 4, Sixth Council Directive 82/891/EEC of 17 December 1982 based on Article 54 (3) (g) of the Treaty, concerning the division of public limited liability companies (Mandatory)							
Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Austria					5,161	124	640,000
Belgium					15,487	76	1,177,000
Bulgaria					13,714	14	192,000
Cyprus					14,000	5	70,000
Czech Republic					4,200	70	294,000
Denmark		266	4,563		358	327	2,019,936
Estonia					10,045	22	221,000
Finland		6,847	8,000		14,847	4	59,387
France		3,108	20,200		23,308	44	921,123
Germany		4,630	45,000		49,630	0	0
Greece					10,500	2	21,000
Hungary					12,873	142	1,828,000
Ireland					13,152	0	0
Italy					14,000	428	5,629,000
Latvia					17,000	3	42,000
Lithuania							
Luxembourg					28,000	8	136,000
Malta					450	1	28,000
Netherlands			900		5	274	123,300
Poland		5			25,500	50	241,67
Portugal					16,565	24	612,000
Romania					11,500	23	381,000
Slovakia					10,000	2	23,000
Slovenia					1,522	1	10,000
Spain		22	1,500		9,895	146	222,273
Sweden					21	19	188,000
United Kingdom		17	4		13,152	39	824
Grand Total		16,592	89,157		10,939	4,327	14,839,085

62. Prepare documents for inspection by shareholders, Art.6 (b), Sixth Council Directive 82/891/EEC of 17 December 1982 based on Article 54 (3) (g) of the Treaty, concerning the division of public limited liability companies (Optional)

Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Austria		226			226	100	22,600
Czech Republic					93	420	39,000
Finland		4			4	2	8
France					150	80	12,000
Greece					250	4	1,000
Ireland						0	0
Italy					287	428	123,000
Latvia					286	7	2,000
Luxembourg					400	10	4,000
Netherlands					223	274	61,000
Slovenia					0	1	0
Spain					199	292	58,000
Sweden					211	19	4,000
United Kingdom					168	1,104	186,000
Grand Total		230			192	2,741	512,608

63. Draw up written report on draft terms of division, Art. 7 par. 1, Sixth Council Directive 82/891/EEC of 17 December 1982 based on Article 54 (3) (g) of the Treaty, concerning the division of public limited liability companies (Mandatory)

Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Austria					3,415	200	683,000
Belgium					10,247	85	871,000
Bulgaria					9,100	20	182,000
Cyprus					9,333	3	28,000
Czech Republic		396	10,000		10,396	70	363,860
Denmark							
Estonia					6,656	32	213,000
Finland					3,125	16	50,000
France		183			183	40	7,320
Germany		8,005	60,000		68,005	0	0
Greece					7,000	2	14,000
Hungary							
Ireland							
Italy					8,696	428	3,722,000
Latvia					9,286	7	65,000
Lithuania					5,846	13	76,000
Luxembourg					11,250	8	90,000
Malta					19,000	1	19,000
Netherlands							
Poland		82			82	110	9,066
Portugal					16,875	24	405,000
Romania					10,943	53	580,000
Slovakia					7,593	27	205,000
Slovenia					6,500	2	13,000
Spain		235	1,500		1,735	146	253,261
Sweden					6,526	19	124,000
United Kingdom		17	4		21	39	824
Grand Total		8,918	71,504		10,079	1,345	7,974,331

64. Inform general meeting of all involved companies, Art. 7 par. 3, Sixth Council Directive 82/891/EEC of 17 December 1982 based on Article 54 (3) (g) of the Treaty, concerning the division of public limited liability companies (Mandatory)

Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Austria					61	114	7,000
Belgium					200	70	14,000
Bulgaria					250	4	1,000
Cyprus					200	5	1,000
Czech Republic		38			38	540	25,840
Denmark		80			80	327	26,160
Estonia					136	22	3,000
Finland		205			205	4	820
France					88	80	7,000
Germany							
Greece					0	1	0
Hungary					162	142	23,000
Ireland						0	0
Italy							
Latvia					200	5	1,000
Lithuania					0	3	0
Luxembourg					250	8	2,000
Malta					250	4	1,000
Netherlands					130	548	71,000
Poland					74	110	8,140
Portugal					333	24	8,000
Romania					208	53	11,000
Slovakia							
Slovenia					0	1	0
Spain							
Sweden					105	19	2,000
United Kingdom					97	848	82,000
Grand Total		397			139	2,932	294,960

65. Draw up written report by expert and provide additional information requested (Division), Art. 8 par. 1; Art. 8 par. 2, Sixth Council Directive 82/891/EEC of 17 December 1982 based on Article 54 (3) (g) of the Treaty, concerning the division of public limited liability companies (Mandatory)

Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Austria					7,750	112	868,000
Belgium					23,261	69	1,605,000
Bulgaria					20,643	14	289,000
Cyprus					21,200	5	106,000
Czech Republic		144	6,500		6,644	53	352,132
Denmark							
Estonia					15,094	32	483,000
Finland		251	10,000		10,251	8	82,008
France		922	20,000		20,922	40	836,880
Germany		1,290	50,000		51,290	101	5,180,290
Greece					15,750	4	63,000
Hungary					19,331	142	2,745,000
Ireland							
Italy					19,750	428	8,453,000
Latvia					21,000	3	63,000
Lithuania					13,281	32	425,000
Luxembourg					25,500	8	204,000
Malta					42,000	1	42,000
Netherlands			45		23	274	6,165
Poland		68	1,661		1,729	50	86,443
Portugal					38,292	24	919,000
Romania					24,857	21	522,000
Slovakia					17,000	2	34,000
Slovenia					15,000	1	15,000
Spain		59	1,500		1,559	146	227,590
Sweden					14,842	19	282,000
United Kingdom		14,923	608,826		623,749	131	81,711,075
Grand Total		17,656	698,532		42,829	1,720	105,600,583

66. Provide listed documents on division and hand out copies to shareholder upon request, Art. 9 par. 1; Art. 9 par. 3, Sixth Council Directive 82/891/EEC of 17 December 1982 based on Article 54 (3) (g) of the Treaty, concerning the division of public limited liability companies (Mandatory)

Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Austria					22	358	8,000
Belgium					64	220	14,000
Bulgaria					38	26	1,000
Cyprus					60	50	3,000
Czech Republic					17	420	7,000
Denmark		48			48	327	15,696
Estonia					0	9	0
Finland		8			8	1	8
France					25	80	2,000
Germany							
Greece					0	6	0
Hungary					54	1,420	77,000
Ireland						0	0
Italy					56	428	24,000
Latvia					0	7	0
Lithuania					0	5	0
Luxembourg					87	23	2,000
Malta							
Netherlands			120		120	137	16,440
Poland					20	500	10,000
Portugal					125	24	3,000
Romania					70	700	49,000
Slovakia					0	6	0
Slovenia					0	1	0
Spain		5			3	292	754
Sweden					53	19	1,000
United Kingdom		82	9		91	39	3,565
Grand Total		143	129		40	5,098	237,463

67. Certification in due legal form of the minutes of general meetings (division), Art. 14, Sixth Council Directive 82/891/EEC of 17 December 1982 based on Article 54 (3) (g) of the Treaty, concerning the division of public limited liability companies (Optional)

Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Austria					302	232	70,000
Belgium					902	143	129,000
Bulgaria					786	14	11,000
Czech Republic					244	360	88,000
Denmark			67		67	861	57,766
Estonia					667	6	4,000
Germany		296	30,000		30,296	0	0
Greece					500	2	1,000
Hungary					700	10	7,000
Italy					764	428	327,000
Lithuania					526	19	10,000
Luxembourg					1,000	8	8,000
Netherlands			900		900	274	246,600
Poland		11	500		511	110	56,192
Slovakia					500	2	1,000
Spain		15	1,100		1,115	146	162,717
United Kingdom		704	461		1,165	131	152,645
Grand Total		1,025	33,028		2408,51	2,746	1,331,919

68. Disclose division, Art. 16 par. 1, Sixth Council Directive 82/891/EEC of 17 December 1982 based on Article 54 (3) (g) of the Treaty, concerning the division of public limited liability companies (Mandatory)

Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Austria		200			200	204	20,400
Belgium					1,635	52	85,000
Bulgaria					1,429	14	20,000
Cyprus					1,400	5	7,000
Czech Republic					444	360	160,000
Denmark		30			30	254	7,620
Estonia					1,063	32	34,000
Finland		75	1,500		1,575	8	12,603
France					725	80	58,000
Germany							
Greece					1,000	4	4,000
Hungary					1,366	142	194,000
Ireland							
Italy					1,393	428	596,000
Latvia					1,500	8	12,000
Lithuania					1,000	4	4,000
Luxembourg					1,750	8	14,000
Netherlands					1,088	274	298,000
Poland		22	1,500		1,522	110	167,420
Portugal					2,708	24	65,000
Romania					1,769	26	46,000
Slovakia					1,000	2	2,000
Slovenia							
Spain		59	1,500		1,559	146	227,590
Sweden					1,053	19	20,000
United Kingdom		17	4		21	39	824
Grand Total		403	4,504		1,008	2,243	2,055,457

69. Publication of a judgment declaring a division void, Art. 19 point (e), Sixth Council Directive 82/891/EEC of 17 December 1982 based on Article 54 (3) (g) of the Treaty, concerning the division of public limited liability companies (Mandatory)

Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Austria					8,469	64	542,000
Belgium					25,410	39	991,000
Bulgaria							
Cyprus							
Czech Republic							
Denmark							
Estonia					16,500	2	33,000
Finland		151	3,000		3,151	0	0
France							
Germany							
Greece					17,000	1	17,000
Hungary							
Ireland							
Italy							
Latvia					23,000	1	23,000
Lithuania					14,333	3	43,000
Luxembourg					28,000	1	28,000
Malta							
Netherlands							
Poland							
Portugal							
Romania							
Slovakia							
Slovenia							
Spain		45	3,000		3,045	0	0
United Kingdom							
Grand Total		196	6,000		15,434	111	1,677,000

70. Additional information in draft terms of division in case of division by formation of new companies, Art. 22 par. 2, Sixth Council Directive 82/891/EEC of 17 December 1982 based on Article 54 (3) (g) of the Treaty, concerning the division of public limited liability companies (Mandatory)

Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Austria					8,472	36	305,000
Belgium					25,391	23	584,000
Bulgaria					22,500	12	270,000
Cyprus							
Czech Republic					6,900	70	483,000
Denmark							
Estonia					16,500	10	165,000
Finland					7,750	8	62,000
France					11,162	80	893,000
Germany					10,712	1,208	12,941,000
Greece					17,000	2	34,000
Hungary					21,112	142	2,998,000
Ireland							
Italy					21,572	428	9,233,000
Latvia					23,000	3	69,000
Lithuania					14,500	14	203,000
Luxembourg					28,000	2	56,000
Malta					46,000	1	46,000
Netherlands					16,817	274	4,608,000
Poland					8,160	100	816,000
Portugal					41,833	24	1,004,000
Slovakia					19,000	2	38,000
Slovenia					16,437	32	526,000
Spain					14,934	292	4,361,000
Sweden					16,210	19	308,000
United Kingdom					12,600	40	504,000

70. Additional information in draft terms of division in case of division by formation of new companies, Art. 22 par. 2, Sixth Council Directive 82/891/EEC of 17 December 1982 based on Article 54 (3) (g) of the Treaty, concerning the division of public limited liability companies (Mandatory)

Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Grand Total					14,354	2,822	40,507,000

Seventh Council Directive

71. Consolidated accounts and consolidated annual reports, Art 1.1, 16.1, 36.1, 36.3 & 38, Seventh Council Directive 83/349/EEC of 13 June 1983 based on the Article 54 (3) (g) of the Treaty on consolidated accounts (Mandatory)							
Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Austria		214,243	184,500		398,743	970	62,018,500
Belgium					6,999	677	4,738,000
Bulgaria					5,074	340	1,725,000
Cyprus					1,155	220	254,000
Czech Republic		6,900	10,000		6,094	320	1,950,000
Denmark		456	1,234		74	36,397	2,708,200
Estonia					1268	1,102	1,397,000
Finland		4,988			526	6,601	3,469,882
France		4,121	12,300		8,025	2,401	19,268,121
Germany		4,840			4,840	800	3,872,000
Greece					1,558	900	1,402,000
Hungary					2,955	1,087	3,212,000
Ireland		4,425			1,863	361	672,380
Italy					5,940	251	1,491,000
Latvia					5,226	177	925,000
Lithuania					2,094	106	222,000
Luxembourg					4,942	103	509,000
Malta					3,683	284	1,046,000
Netherlands		5,748	5,700		11,448	827	4,733,913
Poland		1,202			300	3,000	900,75
Portugal					6,013	693	4,167,000
Romania					3,904	436	1,702,000
Slovakia					3,369	103	347,000
Slovenia					2,679	557	1,492,000
Spain		5,799			4,894	2,483	12,150,889
Sweden					1,279	19,622	25,100,000
United Kingdom		5,822	24,886		30,708	103,521	181,082,379
Grand Total		258,548	238,620		12,366	241,081	337,155,742

72. Auditing of consolidated accounts, Article 37.1 & 37.4, Seventh Council Directive 83/349/EEC of 13 June 1983 based on the Article 54 (3) (g) of the Treaty on consolidated accounts (Mandatory)

Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Austria					10,832	1,560	16,656,000
Belgium					49,588	677	33,571,000
Bulgaria					35,976	340	12,232,000
Cyprus					21,382	220	4,704,000
Czech Republic		2,000	35,000		28,075	320	8,984,000
Denmark							
Estonia					3,049	536	1,634,000
Finland		1,190	32,500		6,506	2,340	15,224,330
France		1,540	60,000		6,1540	2,294	141,172,760
Germany		1,298	1,000		2,298	800	1,838,000
Greece					7,886	900	7,097,000
Hungary					21,015	1,087	22,843,000
Ireland		5,354	59,000		21,388	361	7,721,186
Italy					42,096	251	10,566,000
Latvia					35,921	177	6,358,000
Lithuania						0	0
Luxembourg					35,097	103	3,615,000
Malta					8,352	284	2,372,000
Poland		484	13,844		7,995	1,500	11,992,266
Portugal					37,111	691	25,644,000
Romania					24,030	436	10,477,000
Slovakia					22,340	103	2,301,000
Slovenia					17,722	557	9,871,000
Spain		5,434	102,000		57,656	2,483	143,159,270
Sweden					2,944	19,622	57,759,000
United Kingdom			10,000		10,000	9,999	24,997,500
Grand Total		17,298	313,345		21,937	58,585	582,789,313

Eleventh Council Directive

73. Disclosure of accounting documents of the company of the branch, Art. 1 par. 1; Art. 2 par. 1 (g); Art. 3; Art. 4, Eleventh Council Directive 89/666/EEC of 21 December 1989 concerning disclosure requirements in respect of branches opened in a Member State by certain types of company governed by the law of another State (Mandatory)							
Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Austria					3,082	440	1,356,000
Belgium					9,252	860	7,957,000
Bulgaria					8,206	63	517,000
Cyprus					8,000	1	8,000
Czech Republic		24	600		624	227	141,648
Denmark		48			48	1,812	86,976
Estonia					6,000	461	2,766,000
Finland		15	2		17	830	14,456
France		374	5,000		5,374	2,550	13,703,700
Germany		210		600	810	0	0
Greece					6,260	50	313,000
Hungary					7,689	3,881	29,840,000
Ireland		17			17	1,114	19,031
Italy							
Latvia					8,356	306	2,557,000
Lithuania					5,281	64	338,000
Luxembourg					10,130	92	932,000
Malta					17,000	1	17,000
Netherlands					6,123	12,262	75,081,000
Poland		54	2,215		2,269	50	113,466
Portugal					15,230	100	1,523,000
Romania					9,881	277	2,737,000
Slovakia					6,839	56	383,000
Slovenia					5,987	239	1,431,000
Spain		27	50		77	2,664	204,462
Sweden					5,906	414	2,445,000
United Kingdom		577	25,410		25,987	6,131	159,325,748
Grand Total		1,346	33,277	600	6,710	34,945	303,810,486

74. Disclosure of information on representation of the company, Art. 1 par. 1; Art. 2 par. 1 (e); Art. 2 par. 2 (a), Eleventh Council Directive 89/666/EEC of 21 December 1989 concerning disclosure requirements in respect of branches opened in a Member State by certain types of company governed by the law of another State (Mandatory)

Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Austria		25			25	214	5,350
Belgium					3,220	413	1,330,000
Bulgaria					2,848	33	94,000
Cyprus					3,000	1	3,000
Czech Republic					874	1,162	1,016,000
Denmark			235		235	75	17,612
Estonia					2,098	41	86,000
Finland		22			22	38	820
France		374	5,000		5,374	586	3,149,164
Germany					810	0	0
Greece					2,180	100	218,000
Hungary					2,680	100	268,000
Ireland					1,575	456	718,000
Italy					2,734	1,925	5,263,000
Latvia					2,906	53	154,000
Lithuania					1,839	31	57,000
Luxembourg					3,523	44	155,000
Malta					5,750	4	23,000
Netherlands					2,131	4,990	10,635,000
Poland		67	2,221		2,288	400	457,520
Portugal					5,300	100	530,000
Romania					3,440	232	798,000
Slovakia					2,375	56	133,000
Slovenia					2,084	239	498,000
Spain					1,893	2,560	4,846,000
Sweden					2,056	414	851,000
United Kingdom		94	2,717		2,812	3,705	10,416,898
Grand Total		582	10,173		2,447	17,972	41,723,364

75. Disclosure of information on the address, activities, trade register, name and legal form of the branch., Art. 1 par. 1; Art. 2 par. 1 (a-d); Art. 2 par. 2 (b); Art. 4, Eleventh Council Directive 89/666/EEC of 21 December 1989 concerning disclosure requirements in respect of branches opened in a Member State by certain types of company governed by the law of another State (Mandatory)

Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Austria		30			30	200	5,900
Belgium					4,197	751	3,152,000
Bulgaria					3,714	63	234,000
Cyprus					4,000	1	4,000
Czech Republic					1,140	808	921,000
Denmark							
Estonia					2,732	41	112,000
Finland		22			22	91	1,964
France		374	5,000		5,374	586	3,149,164
Germany					0	0	0
Greece					810	100	284,000
Hungary					3,490	100	349,000
Ireland					2,052	2,228	4,571,000
Italy					3,563	3,499	12,467,000
Latvia					3,792	53	201,000
Lithuania							
Luxembourg					4,588	80	367,000
Malta					7,667	3	23,000
Netherlands					2,777	1,000	2,777,000
Poland		54	2,215		2,269	15	34,040
Portugal					6,910	100	691,000
Romania					4,480	127	569,000
Slovakia					3,107	56	174,000
Slovenia					2,708	72	195,000
Spain					2,467	4,654	11,480,000
Sweden					2,679	414	1,109,000
United Kingdom		196	2,717		2,913	5	14,566
Grand Total		675	9,932		2,980	15,057	42,885,633

76. Disclosure of information on the closure of the branch, Art. 1 par. 1; Art. 2 par. 1 (h), Eleventh Council Directive 89/666/EEC of 21 December 1989 concerning disclosure requirements in respect of branches opened in a Member State by certain types of company governed by the law of another State (Mandatory)

Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Austria					1,254	744	933,000
Belgium					3,763	456	1,716,000
Bulgaria					3,333	9	30,000
Cyprus					3,000	1	3,000
Czech Republic					1,000	20	20,000
Denmark							
Estonia					2,417	12	29,000
Finland		22			22	38	820
France		374	5,000		5,374	266	1,429,484
Germany							
Greece					810	30	76,000
Hungary					3,150	20	63,000
Ireland					1,839	504	927,000
Italy							
Latvia					3,412	17	58,000
Lithuania					2,147	34	73,000
Luxembourg					4,122	49	202,000
Malta					6,857	7	48,000
Netherlands					2,490	1,010	2,515,000
Poland		54	2,215		2,269	10	22,693
Portugal					6,190	100	619,000
Romania					4,021	96	386,000
Slovakia					2,778	18	50,000
Slovenia					2,432	44	107,000
Spain					2,211	2,826	6,249,000
Sweden					2,401	414	994,000
United Kingdom		484	1,137		1,621	505	818,438
Grand Total		934	8,352		2,871	7,230	17,369,435

77. Disclosure of information regarding winding-up / insolvency of the company of the branch, Art. 1 par. 1; Art. 2 par. 1 (f); Art. 2 par. 2 (a), Eleventh Council Directive 89/666/EEC of 21 December 1989 concerning disclosure requirements in respect of branches opened in a Member State by certain types of company governed by the law of another State (Mandatory)

Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Austria					1,121	766	859,000
Belgium					3,365	471	1,585,000
Bulgaria					2,973	37	110,000
Cyprus					3,067	15	46,000
Czech Republic							
Denmark							
Estonia					2,167	12	26,000
Finland		43			43	0	0
France		374	5,000		5,374	10	53,740
Germany							
Greece					810	1	2,000
Hungary					2,796	280	783,000
Ireland					1,645	504	829,000
Italy							
Latvia					3,059	17	52,000
Lithuania					1,941	17	33,000
Luxembourg					3,680	50	184,000
Malta					6,125	8	49,000
Netherlands					2,230	148	330,000
Poland		54	2,215		2,269	5	11,347
Portugal					5,540	100	554,000
Romania					3,593	145	521,000
Slovakia							
Slovenia					2,178	45	98,000
Spain					1,978	2,916	5,768,000
Sweden					2,147	414	889,000
United Kingdom		350	89		439	169	74,222
Grand Total		822	7,304		2,661	6,130	12,857,308

Twelfth Council Directive

78. Record the fact of becoming a single-member company, Art. 3, Twelfth Council Company Law Directive 89/667/EEC of 21 December 1989 on single-member private limited-liability companies (Mandatory)							
Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Austria		7			7	63,702	438,482
Belgium					237	8,698	2,063,000
Bulgaria					210	2,281	480,000
Cyprus					215	15,000	3,228,000
Czech Republic					66	320	21,000
Denmark		55	134		71	750	5,420,213
Estonia					163	43	7,000
Finland					73	27,400	1,990,000
France					104	285,062	29,695,000
Germany							
Greece					160	918	147,000
Hungary					197	4,360	859,000
Ireland					115.97	10,054	1,166,000
Italy					201	43,348	8,729,000
Latvia					214	13,051	2,796,000
Lithuania					135	697	94,000
Luxembourg							
Malta					425	40	17,000
Netherlands					157	1,122	176,000
Poland		5			5	4,000	19,333
Portugal					391	2,814	1,099,000
Romania					253	15,358	3,890,000
Slovakia					175	1,022	179,000
Slovenia					153	895	137,000
Spain		7	500		507	26,949	13,669,880
Sweden							
United Kingdom		33	13		46	469,650	18,180,037
Grand Total		107	648		129	1,542,246	94,500,946

79. Recording/drawing up of contract between the sole member and the company, Art. 5 par. 1, Twelfth Council Company Law Directive 89/667/EEC of 21 December 1989 on single-member private limited-liability companies (Mandatory)

Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Austria					23	7,726	180,000
Belgium					70	4,743	332,000
Bulgaria					62	150,277	9,329,000
Cyprus					64	10,000	635,000
Czech Republic					19	320	6,000
Denmark							
Estonia					45	198	9,000
Finland					21	150,000	3,216,000
France					31	285,062	8,766,000
Germany							
Greece					47	950	45,000
Hungary					59	750	44,000
Ireland					34	3,342	114,000
Italy							
Latvia					62	242	15,000
Lithuania					39	178	7,000
Luxembourg					77	507	39,000
Malta					129	116	15,000
Netherlands					46	1,000	46,000
Poland		32	97		129	300,000	19,286,896
Portugal					115	2,324	268,000
Romania					74	1,464	109,000
Slovakia					0	3	0
Spain		3			3	14,694	46,531
Sweden							
United Kingdom		59	11		69	1	69
Grand Total		94	108		55	933,897	42,508,496

80. Recording/drawing up of contract between the sole member and the company, Art. 5 par. 1, Twelfth Council Company Law Directive 89/667/EEC of 21 December 1989 on single-member private limited-liability companies (Mandatory)

Country	Data Requirement	Internal Cost (€)	External Cost	Acquisition Cost (€)	Total Cost per Occurrence (€)	Population number	Total Costs (€)
Austria					23	7,726	180,000
Belgium					70	4,743	332,000
Bulgaria					62	150,277	9,329,000
Cyprus					64	10,000	635,000
Czech Republic					19	320	6,000
Denmark							
Estonia					45	198	9,000
Finland					21	150,000	3,216,000
France					31	285,062	8,766,000
Germany							
Greece					47	950	45,000
Hungary					59	750	44,000
Ireland					34	3,342	114,000
Italy							
Latvia					62	242	15,000
Lithuania					39	178	7,000
Luxembourg					77	507	39,000
Malta					129	116	15,000
Netherlands					46	1,000	46,000
Poland		32	97		129	300,000	19,286,896
Portugal					115	2,324	268,000
Romania					74	1,464	109,000
Slovakia					0	3	0
Slovenia						0	0
Spain		3			3	14,694	46,531
Sweden							
United Kingdom		59	11		69	1	69
Grand Total		94	108		55	933,897	42,508,496